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HARPER'S GRADED ARITHMETICS

SECOND BOOK
IN
ARITHMETIC

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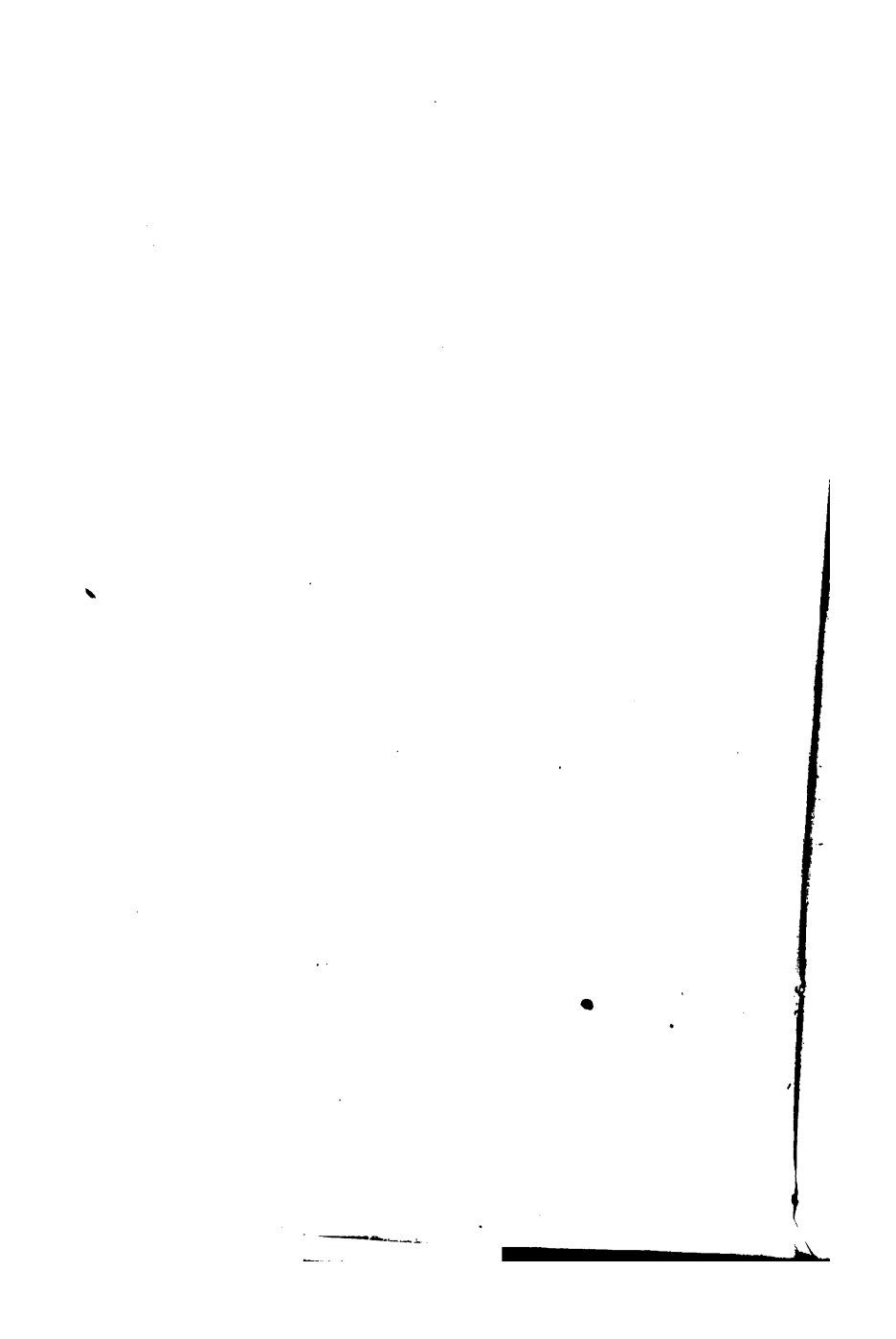


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HARPERS' GRADED ARITHMETICS

SECOND BOOK IN ARITHMETIC

COMPRISING

FOUR YEARS OF ORAL AND WRITTEN WORK
IN THE ELEMENTS OF NUMBERS

NEW YORK

HARPER & BROTHERS, FRANKLIN SQUARE

1882



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PREFACE.

THIS is the second of a series of two books embracing a complete course in arithmetic both oral and written, for schools below the high-school grade.

The first 276 pages comprise a *brief course* in the rudiments of arithmetic, including, in their order, integers, decimals, properties of numbers, fractions, compound numbers, measurements, and percentage; and closing with outlines for reviews and examinations.

The subjects of this brief course are those essential to preparation for business, or for advanced study; and they are as fully treated as the average age and advancement of pupils in such a course will justify.

Oral and written work are combined throughout the brief course. Every method of computation is introduced by simple problems that contain only small numbers, and can be solved orally. These are followed by similar problems that contain larger numbers, and require written solutions.

The arrangement of the matter conforms to the synthetic or inductive method of instruction; every principle and process of computation, and every essential fact or principle being developed by inductive questions.

The definitions, principles, and rules are simple, clear, concise, and comprehensive. All rules for computations are based upon principles previously deduced by inductive questioning; and the number of definitions, principles, and rules is reduced to the minimum.

Incomplete forms of the elementary combinations are given in tables, which the pupil is required to copy, complete, and memorize.

The oral exercises in adding, subtracting, multiplying, and dividing *in series*, and the written exercises in forming combinations at sight, secure accuracy and rapidity in the use of numbers.

The problems in written work are ample for all needed drill and practice. They furnish copious illustrations of methods and processes, and abundant exercise in the application of these methods and processes to business computations in the various occupations, trades, and professions.

Pages 277-364 comprise matter strictly *supplementary* to the subjects in the brief course. They contain articles on methods of proof, general principles of division and fractions, short methods of computations, converse reductions; price, quantity, and cost; longitude and time; compound numbers, the metric system, percentage, proportion, involution, and evolution; measurements, and forms of business paper.

The arrangement of this *supplement* is such, that the study of the several subjects may immediately follow the study of the same subjects in the body of the book; or the supplement may be taken up in course, after the study of the body of the book is completed.

The book contains as much work in the theory and practice of numbers as can profitably be done in four school years of eight to ten months each,—the *brief course* occupying three years, and the *supplement* one year.

Two editions of this book are published—one with answers to the problems, and the other without answers.

The work is submitted to the public, with the confident belief that it contains all the essentials of a model text-book.

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SECOND BOOK IN ARITHMETIC.

CHAPTER I. INTEGERS.

SECTION I.

NOTATION AND NUMERATION.

1. *Arithmetic* is the science of numbers and the art of using them.

2. A *unit* is a *single thing* or *one*.

One apple, one dollar, one dozen, one hundred, are units.

3. A *number* is a unit, or two or more units.

One, fifteen, forty-six apples, two hundred pounds, are numbers.

4. The *unit of a number* is a single thing or *one*, of the kind expressed by the number.

The unit of fifteen is one; of forty apples, one apple; of two hundred twenty-five pounds, one pound.

5. An *integer* is a number that expresses whole or undivided things.

Integers are also called *whole numbers*.

6. Ten figures are used in writing numbers. They are

0 1 2 3 4 5 6 7 8 9

a. The naught is often called *cipher* or *zero*.

b. The other figures are called *digits*.



7. To express an integer not greater than nine, only one figure is used.

8. To express an integer greater than nine, two or more figures are used.



Ten ones



are one ten.

9. *Ten ones taken together are a ten.*

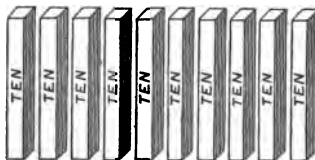
Ten is written 10

Two tens are written	20	Six tens are written	60
Three tens " "	30	Seven tens are " "	70
Four tens " "	40	Eight tens " "	80
Five tens " "	50	Nine tens " "	90

10. When an integer is expressed by two figures, the left-hand figure expresses the *tens*, and the right-hand figure the *ones*.

1 ten and 6 ones are written 16

3 tens and 5 ones, written	35	7 tens and 0 ones, written	70
5 tens " 8 " " "	58	9 tens " 1 one, " "	91



Ten tens



are one hundred.

11. *Ten tens taken together are a hundred.*

One hundred is written 100

Two hundred is written	200	Six hundred is written	600
Three hundred " "	300	Seven hundred " "	700
Four hundred " "	400	Eight hundred " "	800
Five hundred " "	500	Nine hundred " "	900

12. When an integer is expressed by three figures, the left-hand figure expresses *hundreds*; the middle figure, *tens*; and the right-hand figure, *ones*.

2 hundreds, 4 tens, 3 ones are two hundred forty-three, written 243
 4 hundreds, 6 tens, 2 ones are four hundred sixty-two, " 462
 6 hundreds, 7 tens, 0 ones are six hundred seventy, " 670
 8 hundreds, 0 tens, 4 ones are eight hundred four, " 804
 9 hundreds, 1 ten, 2 ones are nine hundred twelve, " 912

EXERCISES.

A. Write and read the numbers expressed by

1 hundred 2 tens and 4 ones.	6 hundreds 5 tens and 1 one.
2 hundreds 2 " " 4 "	7 " 4 " " 0 ones.
3 " 3 " " 4 "	9 " 0 " " 8 "
4 " 4 " " 4 "	2 " 9 " " 3 "
5 " 3 " " 7 "	8 " 6 " " 5 "

B. Read

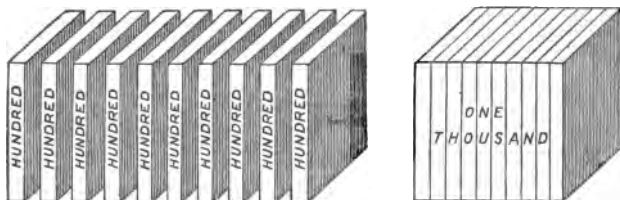
12	64	130	427
51	99	216	745
80	76	952	810
28	17	305	685

C. Write in words

13	88	611	821
71	65	193	450
20	94	308	734
59	47	572	206

D. Express by figures

- | | | |
|---------------------------------|--------------------------|------------------|
| 1. Eighty-two. | 4. Forty. | 7. Seventy-nine. |
| 2. Twenty-seven. | 5. Sixty-nine. | 8. Fourteen. |
| 3. Ninety-three. | 6. Fifty-five. | 9. Thirty-seven. |
| 10. One hundred seventeen. | 19. Nine hundred. | |
| 11. Two hundred ninety-one. | 20. Five hundred sixty. | |
| 12. Four hundred sixty-three. | 21. Three hundred ten. | |
| 13. Six hundred seventy-six. | 22. Six hundred ninety. | |
| 14. Three hundred thirty-eight. | 23. Eight hundred forty. | |
| 15. Seven hundred fifty-two. | 24. Six hundred six. | |
| 16. Eight hundred twenty-four. | 25. Seven hundred two. | |
| 17. Nine hundred forty-five. | 26. Five hundred seven. | |
| 18. Five hundred eighty-nine. | 27. Four hundred nine. | |



Ten hundreds are one thousand.

13. Ten hundreds taken together are a thousand.

One thousand is written 1,000

Two thousand, 2,000

Three thousand, 3,000

Four thousand, 4,000

Five thousand, 5,000

Six thousand, 6,000

Seven thousand, 7,000

Eight thousand, 8,000

Nine thousand, 9,000

14. Ten thousands taken together are a ten-thousand.
Ten ten-thousands taken together are a hundred-thousand.

One ten-thousand is written 10,000

Two ten-thousands are twenty thousand, written 20,000

Eight ten-thousands are eighty thousand, " 80,000

One hundred-thousand is written 100,000

Five hundred-thousands are written 500,000

15. When an integer is expressed by more than three figures, the figure at the left of hundreds expresses *thousands*; the figure at the left of thousands expresses *ten-thousands*; and the figure at the left of ten-thousands expresses *hundred-thousands*.

16. Every three figures in an integer, counting from the right, are a *period*. Periods of figures are separated by commas.

8	7	4	,	2	3	5
hundreds	:	:	:	hundreds	:	:
tens	:	:	:	tens	:	:
ones	:	:	:	ones	:	:

The first or right-hand period consists of *ones, tens, and*

hundreds; and the second period of *ones* of thousands, *tens* of thousands, and *hundreds* of thousands.

Eighteen thousand five hundred thirty-six is written	18,536
Thirty-two thousand eight	" " 32,008
Forty-seven thousand two hundred	" " 47,200
Sixty thousand four hundred twenty	" " 60,420
Two hundred forty thousand	" " 240,000
Four hundred eight thousand five hundred	" " 408,500
Five hundred thousand three hundred two	" " 500,302
Six hundred fifty-two thousand ten	" " 652,010
Eight hundred fifty thousand sixty-one	" " 850,061

EXERCISES.

A. Read

8,000	26,506	574,000	809,051	100,905
5,400	37,081	629,005	40,269	50,041
2,560	93,274	700,044	660,020	482,070

B. Express by words

6,014	33,000	19,040	530,240	404,040
3,405	80,900	855,480	902,105	40,040
4,009	90,209	300,070	20,007	876,543

C. Express by figures

1. Five thousand; sixty thousand; two hundred thousand; seven hundred sixty-five thousand.

2. Nine thousand eight hundred; two thousand six; seventy-two thousand four hundred; seven hundred forty-seven thousand two hundred.

3. Fifty thousand twenty; seven hundred ten thousand; eight thousand fifty.

4. Eight hundred one thousand four; two hundred thousand six hundred forty; four thousand fifty-six.

5. Sixty-three thousand four; six thousand eight hundred nineteen; three hundred thirty thousand seventy.



6. One hundred five thousand four hundred seventy; seven thousand two hundred forty; nineteen thousand three hundred one; fifty-six thousand eleven.

7. Five hundred forty thousand seventy-two; one thousand nine hundred three; nine hundred fifty-seven thousand five hundred three.

8. Nine hundred thousand six hundred; six hundred eighty thousand five; three hundred sixty-five thousand two hundred ninety-four.

9. One thousand ten; fifty thousand three hundred sixty-seven; four hundred sixty thousand twenty; eight hundred three thousand.

10. Five hundred thousand three hundred eighty-four; twelve thousand nineteen; nine hundred nine thousand nine hundred nine.

17. The third period of figures expresses *ones* of millions, *tens* of millions, and *hundreds* of millions; and the fourth period expresses *ones* of billions, *tens* of billions, and *hundreds* of billions.

Two million five thousand eighty	is written	2,005,080
Thirty-four billion three hundred twenty-		
four thousand five hundred eighty-six	" "	34,000,324,586
Forty million forty-four thousand twelve	" "	40,044,012
One hundred twenty-nine million three hundred		
seventeen thousand five hundred	" "	129,317,500
Seven hundred fifty million two hundred		
thousand seventy	" "	750,200,070
Nine hundred three billion fifty million		
five hundred ninety-four thousand	" "	903,050,594,000
Four billion six hundred million seven		
hundred eighty-six	" "	4,600,000,786

18. In any period the right-hand figure expresses ones, the second figure expresses tens, and the third figure expresses hundreds.

19. The *order of a unit* takes its name from the place it occupies.

A digit written in the first place, expresses *units of the first order*; in the second place, it expresses *units of the second order*; in the third place, *units of the third order*; in the fourth place, *units of the fourth order*; and so on.

20. A digit, in any place except the first, expresses two values—*simple* and *local*.

21. The *simple value* of a digit is the value expressed by its name.

22. The *local value* of a digit is the value given to it by the place it occupies.

12th.	Hundred-billions.		9th.	Hundred-millions.		6th.	Hundred-thousands.		3d.	Hundreds.	} Names of Units.	
11th.	Ten-billions.		8th.	Ten-millions.		5th.	Ten-thousands.		2d.	Tens.		
10th.	<i>Billions.</i>		7th.	<i>Millions.</i>		4th.	<i>Thousands.</i>		1st.	<i>Ones.</i>		
1	6	0,	3	7	4,	5	0	8,	2	9	4,	} Places, and Orders of Units. Figures.
Fourth.			Third.			Second.			First.			
<i>Billions.</i>			<i>Millions.</i>			<i>Thousands.</i>			<i>Ones.</i>			
									Numbers.			} Periods.
									Names.			

23. *Notation* is the writing of numbers.

24. *Numeration* is the reading of numbers.

25. PRINCIPLES OF NOTATION.

I. *Ten units of any order are one unit of the next higher order.*

II. *One unit of any order is ten units of the next lower order.*

EXERCISES.

A. Copy and read

4,650,738	232,107,008	800,014,000,200	8,080,800,880
93,066,840	3,050,300,125	58,700,025,090	70,707,070
450,502,000	13,006,010,050	242,424,242,424	999,999,999,999

B. Write in figures

1. Eight million five thousand three hundred four.
2. Eighteen million nineteen ; fifty-six thousand.
3. Eight hundred million seven hundred seven thousand five hundred six.
4. Two hundred four million ninety thousand two hundred seventeen ; fifty million thirty thousand three.
5. Six hundred fifty-nine million twenty-five.
6. Four billion two hundred fifty-nine thousand thirty.
7. Eighty billion seven million four hundred thousand.
8. Seventy-four billion seven hundred four million nine thousand ninety-nine.
9. Seven hundred sixty billion eighty thousand two hundred ninety-one.
10. Three hundred billion seven hundred million two hundred thousand.

C. Write in words

9,708	72,059,209,000	200,007,000	12,065,587
400,009	30,030	80,025,780,240	3,031,050,004
40,080,276	1,702,050	220,202	135,700,009,015

26. The *sign of dollars* is \$. It is called the *dollar mark*.

A *period* (.) is placed before any number expressing cents. This period is called the *decimal point*.

\$38 is 38 dollars.

\$.69 is 69 cents.

\$.07 is 7 cents.

\$5.10 is 5 dollars 10 cents.

\$41.08 is 41 dollars 8 cents.

\$9,013.44 is 9,013 dollars 44 cents.

Copy and read these numbers :

\$759	\$.27	\$95.72
\$23,401	\$.19	\$9,450.11
\$107,970	\$.04	\$762,308.05
\$60,060,660	\$.09	\$300.91
\$5,328,153	\$.45	\$8,026,540.00

27. In expressing cents, or dollars and cents, by figures,

1. Place the dollar mark before the number.
2. Place the decimal point before the cents.
3. Place a cipher between the decimal point and any number of cents less than 10.

Express these numbers by figures :

Twenty cents.	Eighty dollars seventy-one cents.
Sixty-five cents.	Two hundred dollars sixty cents.
Eight cents.	Nine thousand five dollars one cent.
Three cents.	Four billion fifty dollars eleven cents.
Ten cents.	Three dollars seventeen cents.
Fifty-six cents.	Ten thousand ten dollars nine cents.

28. RULE FOR NOTATION.

Beginning at the left, write the hundreds, tens, and ones of each period in order ; write ciphers in all vacant places ; and separate the periods by commas.

29. RULE FOR NUMERATION.

Begin at the left and read each period, omitting the name of the last period and the names of all places filled with ciphers.

EXERCISES IN NOTATION AND NUMERATION.

A. Copy and read

25,025,025	600,000,000,000	15,015,155	18,018
3,003	55,055,000,000	200,386	901,020,002,950
40,425	8,208	1,000,890	25,025
2,002,002,002	66,606,066	260,010,003	791,056,809

B. Write and read the numbers expressed by

1. 6 millions, 3 tens; 7 ten-thousands, 4 tens, 5 ones.
2. 1 ten-million, 6 millions, 4 hundred-thousands, 8 thousands, 5 tens, 2 ones.
3. 7 hundred-thousands, 3 ten-thousands, 3 hundreds, 7 tens, 8 ones.
4. 4 billions, 8 ten-thousands, 3 hundreds, 6 ones.
5. 3 ten-billions, 9 billions, 7 hundred-thousands, 9 thousands.
6. 4 hundred-billions, 2 ten-billions, 9 ten-millions, 5 millions, 7 tens.

C. Express by figures

1. Thirty-seven million ninety-eight thousand four hundred twenty.
2. Eight million fifty thousand; ninety million six hundred thousand nine; eighty-one thousand twelve.
3. Six hundred one million three hundred six.
4. Nine billion two hundred seventy thousand.
5. Ninety dollars ten cents; twelve cents.
6. Twenty thousand six hundred seven dollars eight cents; forty-nine dollars.
7. Fifteen billion four million nine thousand eight hundred twenty.
8. Six thousand one hundred one dollars five cents.
9. One hundred million twenty-five thousand four hundred; four hundred billion seven hundred thousand.
10. Nine hundred seventeen billion three million sixteen; ninety thousand five.

NOTE 1.—For *outlines of notation and numeration* for review, see page 269.

NOTE 2.—Teachers who prefer that decimals should be studied in connection with integers, will now require their pupils to study notation and numeration of decimals, pages 111-120.

SECTION II.

ADDITION.

Oral Work.—30. 1. Richard has 3 doves, and Thomas has 6. How many doves have the two boys?

The two boys have 3 doves and 6 doves, which are 9 doves.

2. If you pay 4 cents for figs, and 7 cents for raisins, how many cents do you pay out?

3. James has 9 marbles, and his brother George has 4 more than he has. How many marbles has George?

4. Sarah has 9 plums, and Emma has 4. How many plums have the two girls?

5. A grocer sold 5 pounds of Japan tea, and 8 pounds of black tea. How many pounds of tea did he sell?

6. Six boys and seven girls are in the same class. How many pupils are in the class?

7. If you go 8 miles east, and I go 9 miles west from this school-house, how far apart shall we be?

8. A hunter shot 8 pigeons and 8 quails. How many birds did he shoot?

9. A man paid 9 dollars for flour, and 9 dollars for coal. How much did he pay for both?

31. A. To every tenth number, from 11 to 91 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

B. To every tenth number, from 12 to 92 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.



C. To every tenth number, from 13 to 93 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

32. Like numbers are numbers that have the same unit.

33. Unlike numbers are numbers that have different units.

- a. The numbers 5 trees, 19 trees, 237 trees are *like numbers*, because they have the same unit—1 tree.
b. The numbers 5 trees, 19 men, 237 dollars are *unlike numbers*, because they have different units—1 tree, 1 man, 1 dollar.

34. Addition is the process of finding the sum of two or more like numbers.

- a. The numbers added are the *parts*.
b. The number obtained by adding is the *sum* or *amount*.

EXERCISES.

1. Which of the numbers 5 rods, 16 days, 7 gallons, 3 days, 9 rods, 12 days, 4 gallons, 13, 6, 87 yards, are like numbers? Why?

2. Add 8, 5, and 3. Add 6 books, 4 books, and 7 books.

3. What is the sum of 9 miles, and 4 miles, and 8 miles?

4. The parts are 4, 11, and 7. What is the amount?

5. The parts are 13 bushels, 5 bushels, and 6 bushels.

What is the sum?

6. A lady bought a bracelet for 8 dollars, and a locket for 15 dollars. How much did her purchases amount to?

7. A cabinet-maker paid 12 dollars for oak lumber, and 9 dollars for cherry. What sum did he pay for lumber?

35. A. To every tenth number, from 14 to 94 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

B. To every tenth number, from 15 to 95 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

36. The *sign of addition* is an upright cross, $+$. It is read *and* or *plus*; *plus* means *more*.

37. The *sign of equality* is two short, parallel, horizontal lines of equal length, $=$.

$4 + 7 + 16 = 27$ may be read "4 plus 7 plus 16 equal 27;" or "4 and 7 and 16 are 27;" or "the sum of 4, 7, and 16 is 27."

A. Read—1. $8 + 7 + 9 + 23 = 47$. | 2. $\$145 + \$37 = \$182$.

3. 3 men + 4 men + 17 men = 24 men.

4. 21 pounds + 13 pounds = 34 pounds.

5. 8 ounces + 11 ounces + 6 ounces = 25 ounces.

Written Work.—B. Use the proper signs, and write

1. 9, 13, and 38 are 60.

2. 7 dollars plus 16 dollars equal 23 dollars.

3. The sum of 7 quarts plus 15 quarts plus 9 quarts is 31 quarts.

4. 14 miles, and 27 miles, and 7 miles are 48 miles.

5. 145 rods added to 572 rods equal 717 rods.

C. Copy and complete each of the following exercises :

1. $6 + 8 + 2 =$ | 3. $5 + 8 + 7 + 4 =$ | 5. $16 + 3 + 2 + 4 =$
2. $9 + 4 + 12 =$ | 4. $17 + 10 + 3 + 8 =$ | 6. $29 + 5 + 3 + 10 =$

Oral Work.—38. A. To every tenth number, from 16 to 96 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

B. To every tenth number, from 17 to 97 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

Written Work.—39. Copy the exercises in *A*, *B*, and *C*, and add each exercise twice, in the order numbered, adding each column first upward and then downward, and each line first from the left and then from the right.

A	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>		<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	
<u>6</u>	2	8	5	3	1		<u>15</u>	3	7	1	6	4
<u>7</u>	6	3	9	6	2		<u>16</u>	8	2	6	1	2
<u>8</u>	9	7	4	1	4		<u>17</u>	5	7	3	9	8
<u>9</u>	2	1	8	5	7		<u>18</u>	3	4	9	5	4

<i>B</i>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>		<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	
<u>6</u>	8	4	6	5	7		<u>18</u>	5	3	9	0	4	2
<u>7</u>	3	9	0	2	8		<u>19</u>	8	2	8	3	5	3
<u>8</u>	6	5	3	7	4		<u>20</u>	7	1	7	8	5	4
<u>9</u>	7	2	5	8	9		<u>21</u>	6	0	6	7	0	5
<u>10</u>	9	0	7	4	7		<u>22</u>	9	8	5	7	8	6
<u>11</u>	9	6	8	7	6		<u>23</u>	5	7	4	9	8	0

<i>C</i>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>
<u>13</u>	7	6	9	4	3	8	2	5	6	2	4	8
<u>14</u>	4	8	3	9	9	6	5	7	2	8	8	3
<u>15</u>	9	5	8	9	5	8	4	6	5	9	9	5
<u>16</u>	8	4	7	9	8	8	9	3	7	9	8	0
<u>17</u>	7	0	9	9	6	8	3	2	3	9	7	4
<u>18</u>	6	5	7	8	2	8	2	9	7	9	6	9
<u>19</u>	5	3	6	8	4	8	0	7	6	5	5	3
<u>20</u>	4	9	7	8	4	8	7	6	7	9	4	6
<u>21</u>	7	5	6	7	3	8	6	8	4	9	3	0
<u>22</u>	8	2	7	7	9	8	9	2	7	9	2	5
<u>23</u>	9	0	4	7	9	8	8	8	2	5	9	8
<u>24</u>	7	9	7	6	7	8	7	4	7	9	0	2
<u>25</u>	7	7	5	6	8	8	2	9	9	9	8	3
<u>26</u>	8	8	7	6	8	8	2	3	7	9	9	9
<u>27</u>	6	5	2	0	7	3	8	9	7	8	7	3

40. Copy, complete, learn, and recite the

TABLE OF PRIMARY COMBINATIONS IN ADDITION.

1+1=	2+1=	3+1=	4+1=
8+1=	7+1=	2+2=	3+2=
7+2=	6+2=	6+1=	5+1=
6+3=	5+3=	5+2=	4+2=
5+4=	4+4=	4+3=	3+3=
9+1=	9+2=	9+3=	9+4=
8+2=	8+3=	8+4=	8+5=
7+3=	7+4=	7+5=	7+6=
6+4=	6+5=	6+6=	9+5=
5+5=	9+7=	9+6=	8+6=
9+8=	8+8=	8+7=	7+7=
9+9=			

NOTE.—This table contains all the combinations that can be formed by adding any two of the first nine integers.

41. EXERCISES IN ADDITION AT SIGHT.

1	{	5	1	9	4	8	3	7	2	6
		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
2	{	8	2	5	3	9	6	4	7	3
		<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>
3	{	6	9	5	8	4	7	5	9	6
		<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>
4	{	8	4	7	5	7	8	6	9	7
		<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>
5	{	9	6	8	9	7	8	9	8	9
		<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>9</u>

NOTE.—The preceding exercises are to be written upon the board, and used in class drill daily, until every pupil can give, at sight, the sum of the numbers expressed by any two digits.

Oral Work.—42. A. To every tenth number, from 18 to 98 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

B. To every tenth number, from 19 to 99 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

C. To every tenth number, from 10 to 100 inclusive,

1. Add 1. | 3. Add 3. | 5. Add 5. | 7. Add 7. | 9. Add 9.
2. Add 2. | 4. Add 4. | 6. Add 6. | 8. Add 8. | 10. Add 10.

43. A. (a) 15 days, 230 days, 9 rods, 70 pounds, 16 bushels, 50 days, 37 rods.

(b) 194 pears, \$3,115, 280, \$16, 75 pears, \$36, 283 pears.

(c) 68 boys, 13 horses, 291 sheep, 8 houses, 1,751 pigeons.

1. Which numbers in (a) can be added? Why?
2. Which numbers in (b) can be added? Why?
3. Which numbers in (b) can not be added? Why?
4. Which numbers in (c) can be added? Why?
5. What numbers can be added?
6. What numbers can not be added?

B. 1. Ones must be added to what?

2. Tens must be added to what? Hundreds, to what?
3. To what can a unit or units of any order be added?
4. To what can not a unit or units of any order be added?
5. Add 300, 200, 700, 500, and 100.
6. Add \$.10, \$.90, \$.30, \$.50, \$.80, and \$.60.
7. Add 7,000, 1,000, 4,000, 2,000, and 5,000.

C. How many ones and how many tens are there

1. In the sum of 7, 5, 8, and 3?
2. In the sum of 4, 9, 6, 2, and 1?
3. In the sum of 10, 30, 20, and 40?

44. PRINCIPLES OF ADDITION.

- I. *A whole equals the sum of all its parts.*
- II. *Only units of like orders can be added.*

Written Work. — **45.** Ex. The parts are 720, 4,813, 1,327, 504, and 6,732. What is their sum?

EXPLANATION.—I write the parts—ones under ones, tens under tens, and so on—and draw a horizontal line below the last number.

PROCESS.	720	}	Parts.
	4,813		
	1,327		
	504		
	6,732		
	14,096	Sum.	

Adding the ones, I have 16 (= 6 ones and 1 ten), and I write the 6 ones below the line, for the ones of the required sum. Adding the 1 ten with the tens of the given numbers, I have 9 tens, which I write for the tens of the sum. Adding the hundreds, I have 30 (= 3 thousands), and I write 0 in the place of hundreds in the sum. Adding the 3 thousands with the given thousands, I have 14 thousands (= 4 thousands and 1 ten-thousand), which I write for the thousands and ten-thousand of the sum.

The result, 14,096, is the required sum.

PROBLEMS.

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
657	\$3,140	36	\$52.41	4,213
360	1,205	725	.78	145
208	4,332	1,413	48.36	32
845	<u>2,011</u>	<u>9,879</u>	<u>9.29</u>	<u>5,276</u>
	\$		\$	
<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	
\$100,872	125,600	\$ 132.79	5,267	
63,494	85,638	31.48	221,532	
926,735	7,257	238.40	99,835	
19,622	735,528	9,478.43	892,763	
5,368	863,264	68.57	81,676	
<u>824,463</u>	<u>856,470</u>	<u>2.56</u>	<u>725,052</u>	

B. Copy these exercises and add each one twice, in the order numbered, adding each column first upward and then downward, and each line first from the left and then from the right.

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>		<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>5</u>	\$20	\$15	\$30	\$12	<u>14</u>	100	333	350	116
<u>6</u>	\$19	\$10	\$17	\$44	<u>15</u>	321	240	175	210
<u>7</u>	\$55	\$27	\$13	\$36	<u>16</u>	105	500	920	800
<u>8</u>	\$32	\$16	\$11	\$23	<u>17</u>	621	127	155	513
<u>9</u>	\$40	\$21	\$34	\$18	<u>18</u>	584	321	230	109

	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>
<u>25</u>	\$25.30	\$ 9.37	\$60	\$88.94	\$75.30	\$.08
<u>26</u>	\$18.05	\$28.25	\$ 3.55	\$73	\$.04	\$15.15
<u>27</u>	\$50.15	\$.09	\$.90	\$16.91	\$59.50	\$11.11
<u>28</u>	\$.75	\$10.06	\$35.16	\$.07	\$65.95	\$ 8
<u>29</u>	\$36	\$49.29	\$70	\$66.10	\$ 4	\$17.40
<u>30</u>	\$40.10	\$ 5.03	\$12.22	\$ 4	\$97.10	\$ 9.09

Oral Work.—C. 1. Albert has 19 apples, Frank has 5, Edgar has 7, and Charles has 10. How many apples have the four boys?

The four boys have the sum of 19 apples, 5 apples, 7 apples, and 10 apples, which is 41 apples.

2. One winter a farmer fed 14 tons of hay to his cows, 5 tons to his horses, and 9 tons to his sheep. How much hay did it take to winter his live stock?

3. A farmer sowed 20 acres of land to oats, 30 acres to wheat, and 10 acres to corn. How many acres did he sow?

4. A boy gave 60 cents for an arithmetic and 20 cents for a slate. How much did he give for both?

5. What is the sum of 66, 5, 6, and 9?

6. How many are $48 + 3 + 6 + 9 + 4$?

7. What is the amount of \$32, \$9, \$6, \$4, and \$7?

8. I paid 30 cents for a pound of coffee, and 14 cents for a quart of molasses. How much did I pay for both?

I paid the sum of 30 cents and 14 cents; 14 cents are 10 cents + 4 cents; 30 cents and 10 cents are 40 cents, and 4 cents are 44 cents. Hence, I paid 44 cents for both.

9. A grazier has 70 head of cattle in one pasture, and 41 head in another. How many cattle has he?

10. A shoe dealer sold 40 pairs of kip boots, and 38 pairs of calf boots. How many pairs of boots did he sell?

11. A hatter bought 70 cases of silk hats, and 56 cases of felt hats. How many cases of hats did he buy?

12. A clothier sold 30 sack coats, 40 dress coats, and 18 overcoats. How many coats did he sell?

13. How many books are 40 books + 20 books + 56 books?

14. What is the amount of \$.80, \$.30, \$.40, and \$.25?

15. What is the sum of 200, 700, 300, and 250?

Written Work.

<u>D</u> <u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>7</u>
7,887	600,954	\$ 4,718.85	\$5,109.32	\$ 9,300.25
7,538	432,798	28,569.09	84.69	16,000.10
5,852	759,890	1,296.52	730	44,999.87
3,929	635,428	54,903.28	8.05	65,874.08
4,387	970,325	4,925	6,043.17	3.75
25		\$	\$	7,444.15
8,110	<u>5</u>		<u>6</u>	68,974
478	1,325,086	1,368,122,097		13.64
9	764,572	4,513,265,928		98,525.23
808	3,426,515	9,157,934,684		.09
2,491	1,812,328	1,369,668,624		400.45
6	25,680,087	7,117,944,958		22,776
374	7,548,766	461,371,480		18,106.30
<u>9,466</u>	<u>6,754,645</u>	<u>804,875,333</u>		<u>78,003.14</u>

Oral Work.—E. 1. Alva paid 21 cents for a knife, and 18 cents for a ball. How much did both cost him?

Both cost him the sum of 21 cents and 18 cents; 21 cents and 10 cents are 31 cents, and 8 cents are 39 cents. Hence, both cost him 39 cents.

2. Helen paid 63 cents for butter, and 31 cents for cheese. How much did her purchases amount to?

3. A lady paid 48 dollars for a book-case, and 12 dollars for a table. How much did she pay for both?

4. Enos gave \$.45 for a sled, and \$.18 to have it painted. How much did the sled cost him?

5. A merchant sold one cloak for \$28, and another for \$27. How much did he receive for both?

6. Lucy paid \$.38 for a pair of gloves, and \$.25 for a comb. How much did she pay for all?

7. A coal dealer bought 90 tons, 73 tons, and 85 tons of coal. How many tons did he buy?

8. Upon a steamboat are 85 men, 64 women, and 13 children. How many persons are on the boat?

9. How many horses are 41 horses, 98 horses, and 11 horses?

10. $\$34 + \$27 + \$45 =$ how many dollars?

11. $56 \text{ sheep} + 18 \text{ sheep} + 47 \text{ sheep} =$ how many sheep?

12. What is the sum of 44, 37, 16, and 7?

13. The parts are 59, 34, 83, and 12. Find the amount.

Written Work.—F. 1. What is the sum of 123 pounds, 103 pounds, and 3,140 pounds?

2. What is the amount of \$96.12, \$132.07, \$98.76, \$72.38, and \$115.25?

3. Add \$7.28, \$241.09, \$.42, \$.96, and \$44.52.

4. A miller bought 1,284 bushels of wheat, and 859 bushels of corn. How many bushels of grain did he buy?

5. The four quarters of an ox weighed 142 pounds, 137 pounds, 181 pounds, and 184 pounds. What was their total weight?

6. In five days a dairyman made 37 pounds, 42 pounds, 34 pounds, 55 pounds, and 43 pounds of butter. How many pounds of butter did he make in the five days?

7. I sold a wash-stand for \$6.50, a bureau for \$11.63, and an easy-chair for \$8.25. How much did I receive for them?

8. One week a railroad company bought 154 cords, 115 cords, 180 cords, 145 cords, 94 cords, and 269 cords of wood. How many cords were bought that week?

9. A merchant gained \$218 on a lot of goods that cost him \$463. For how much did he sell the goods?

10. Three men, A, B, and C, buy a machine-shop, A furnishing \$2,163 of the purchase money, B \$3,085, and C \$1,236. How much does the shop cost?

11. A lumberman drove seven rafts of logs down Penobscot River to Bangor. In the first raft were 1,276 logs, in the second 859, in the third 1,009, in the fourth 793, in the fifth 1,318, in the sixth 925, and in the seventh 1,158. How many logs were in all the rafts?

12. I bought a village lot for \$325, and paid \$22.63 for taxes. For how much must I sell it, to gain \$72.37?

46. RULE FOR ADDITION OF INTEGERS.

I. *Write the numbers so that units of the same order may be in the same column.*

II. *Add the units of the lowest order, write the ones of the sum in the result, and add the tens of the sum with the units of the next order.*

III. *So proceed with the units of each order, and write the entire sum of the units of the highest order.*

PROBLEMS.

- A. 1. Add 346, 5,279, and 8,165.
 2. What is the sum of 376, 128, 593, and 842?
 3. \$2,317, \$954, \$1,683, \$75, and \$381 amount to how many dollars?
 4. Find the sum of 56, 1,642, 485, 691, 3,482, and 22,849.
 5. What is the amount of \$.93, \$.25, \$.81, \$.19, \$.44, \$.75, and \$.50?
 6. Add 720, 4,813, 1,327, 504, and 6,732.

WRITTEN PROCESS.

MAKING THE COMPUTATION.

$$\begin{array}{r}
 720 \\
 4,813 \\
 1,327 \\
 504 \\
 6,732 \\
 \hline
 14,096
 \end{array}$$

6, 13, 16; write 6 (add 1).
 4, 6, 7, 9; write 9.
 12, 15, 23, 30; write 0 (add 3).
 9, 10, 14; write 14.
 Result, 14,096.

7. A lady paid \$25 for a bureau, \$42 for 6 chairs, \$65 for a sofa, \$57 for three tables, and \$35 for a bedstead. How much did her purchases amount to?

X 8. One forenoon a street car made 5 trips, carrying 54 passengers the first trip, 48 the second, 63 the third, 62 the fourth, and 49 the fifth. How many passengers did the car carry that forenoon?

9. A fruit grower sold 74 barrels of russet apples, 56 barrels of greenings, and 152 barrels of pippins. How many barrels of apples did he sell?

10. How many rods of fence will it take to inclose a field that is 43 rods long and 24 rods wide?

11. In nine days I travel 60 miles, 110 miles, 35 miles, 69 miles, 86 miles, 94 miles, 115 miles, 25 miles, and 100 miles. How many miles do I travel?

X 12. A store on the first floor of a building rents for \$1,365 a year, the offices on the second floor rent for \$762, and a photograph room on the third floor rents for \$278. How much is the whole rent of the building?

13. A produce dealer bought 720 bushels, 145 bushels, and 1,124 bushels of oats. How many bushels of oats did he buy?

Oral Work.—B. 1. In an orchard are 20 pear-trees, 10 more apple-trees than pear-trees, 15 plum-trees, and 6 more cherry-trees than plum-trees. How many trees are in the orchard?

2. A Swede came to America when he was 11 years old; 14 years afterward he married; 6 years later his wife died, and she has been dead 13 years. What is his age?

3. In a park are an elm 40 feet high, an oak 50 feet higher than the elm, and a pine 60 feet higher than the oak. What is the height of each tree?

4. A nurseryman sold 60 pear-trees to one farmer, 30 to another, and 17 to another. How many pear-trees did he sell?

5. A farmer has 14 cattle, 11 horses, and 23 sheep. How many head of live stock has he?

6. In building a bridge it took 64 days to do the mason work, 46 days the wood work, and 18 days the grading. How many days did it take to build the bridge?

7. I paid 84 cents for fruit, and 66 cents for candies. How much did I pay for all?

8. James paid 25 cents for a slate, and 37 cents for a reader. How many cents did he pay for both?

9. A lady taught a summer term of 65 days, and a winter term of 76 days. How many days did she teach in the year?

10. My cows give 49 quarts of milk in the morning, and 67 quarts in the evening. How many quarts do they give in a day?

11. Orson found 28 plums under one tree, and 94 plums under another. How many plums did he find?

12. A steamship landed in New York with 45 first-class, 16 second-class, and 72 steerage passengers. How many passengers did she bring?

13. Louise is 15 years old, her mother is 27 years older than she, and her grandmother is 35 years older than her mother. How old is her grandmother?

X 14. A farmer has 28 acres of woodland, 40 acres of pasture, 30 acres of meadow, 16 acres in wheat, 3 acres in potatoes, 4 acres in corn, 20 acres in oats, 2 acres in root crops, and 1 acre in yard and garden. How many acres are there in his farm?

Written Work.—C. 1. A real-estate agent sold two houses for \$1,830 each, a city lot for \$2,210, and a farm for \$12,125. How much did the sales amount to?

2. C has \$4,258, B has \$328 more than C, A has \$529 more than B, and D has as much as B, C, and A. How much money have the four men?

3. What is the sum of thirty-five million eight hundred seventy-six thousand one hundred twenty, three hundred ninety-six thousand four hundred ninety-one, and five hundred forty-three thousand six hundred seven?

4. A man bought three houses, paying for them \$1,804, \$1,602, and \$2,355. He sold them for \$2,395 above cost. How much did he receive for them?

5. A fruit dealer paid \$15.45 for oranges, \$20.34 for lemons, \$27.59 for pine-apples, and \$16.72 for cocoa-nuts. How much did the fruit cost him?

6. A man paid \$3,256 for a farm, \$1,217 for the live stock, \$557 for farming implements, \$373 for the crops on the ground, and \$439 for repairs. How much was his total outlay?

7. A contractor received \$14,100 for building a hotel, \$885 for building a livery stable, \$2,637 for building a house, and \$3,233 for building a warehouse. How much did he receive for the four jobs?

X 8. Monday I deposited \$52.18 in the bank, Tuesday \$68.47, Wednesday \$45.52, Thursday \$78.77, Friday \$80.16, and Saturday \$119.82. What was the amount of my deposits for the week?

9. One month a grocer received \$486.69 for sugars, \$390.25 for teas, \$166.50 for fruits, and \$1,767 for other goods. What was the amount of his sales for the month?

10. Find the sum of 15 million 9 thousand 17, 9 million 508, 675 thousand 899, and 245 million 326 thousand 8.

11. North America contains 8,593,000 square miles, South America 7,362,000 square miles, Europe 3,825,000 square miles, Asia 17,300,000 square miles, and Africa 11,557,000 square miles. How many square miles are there in these five continents?

12. In seven piles of wood, measuring 364 cords, 729 cords, 95 cords, 832 cords, 723 cords, 407 cords, and 634 cords, are how many cords?

13. A butcher bought five oxen, which weighed 1,120 pounds, 1,312 pounds, 1,250 pounds, 1,547 pounds, and 1,420 pounds. What was the total weight?

14. What is the sum of \$1,328,654, \$6,863, \$11,496, \$2,000,342, \$658, \$9,891, \$78,620, \$1,060,909, \$5,683, \$22,408, \$23,684,901, \$846, \$29, and \$4,803?

15. A merchant tailor paid \$315.78 for broadcloths, \$282.25 for cassimeres, \$106.45 for vestings, \$24.90 for linings, and \$14.04 for thread, silk, and buttons. How much did he pay out for stock?

16. What is the amount of \$58.48, \$368, \$37.28, \$9.99, \$48.06, \$768.04, \$362.22, and \$8.37?

17. A druggist pays \$1,335 a year for rent, \$2,447 for clerk hire, \$292.25 for fuel, \$259.19 for gas, \$875 for freight and cartage, and \$1,936 for other expenses. How much are his yearly expenses?

X/18. A merchant's cash sales Monday were \$98.19, Tuesday \$132, Wednesday \$198.07, Thursday \$272.63, Friday \$115.01, and Saturday \$295. What was the amount of his cash sales for the week?

19. A farmer raised 1,286 bushels of wheat, 229 bushels of corn, 144 bushels of buckwheat, 683 bushels of oats, 257 bushels of rye, and 599 bushels of barley. How many bushels of grain did he raise?

20. A owes B \$901.32, C \$321.09, D \$288.58, E \$124.15, F \$150.75, and G \$50.90. How much does he owe?

21. What is the sum of ninety-nine thousand ninety-nine, twenty-seven million five hundred, forty-two million two thousand five, four hundred eight thousand ninety-six, and five thousand four hundred thirty-seven?

22. Find the amount of nine hundred seven million eight hundred five thousand seventy-four, one thousand nine hundred fifty, twenty-four million twenty-four, seven million eight hundred nineteen thousand, six hundred twelve, and one hundred fifty-seven.

NOTE 1.—For *outlines of addition* for review, see page 269.

NOTE 2.—Teachers who prefer that decimals should be studied in connection with integers, will now require their pupils to study addition of decimals, pages 121, 122.

SECTION III.

SUBTRACTION.

Oral Work.—47. 1. On a tree were 8 peaches, but Laura picked 5 of them. How many peaches were left on the tree?

There were left on the tree 8 peaches less 5 peaches, which are 3 peaches.

2. James has 7 rabbits; 4 of them are gray, and the others are white. How many white rabbits has he?

3. A man bought 9 pounds of butter, and in a week his family used all but 3 pounds of it. How many pounds of butter were used?

4. If a factory girl earns \$12 in a week, and pays \$3 for board, how much money has she left?

5. I paid \$13 for a silver cake basket, and \$4 less for a set of tea-spoons. How much did the spoons cost me?

6. A boy bought a water-melon for 15 cents, and a bunch of grapes for 6 cents. How much more did he pay for the melon than for the grapes?

7. A farmer having 16 cows, sold 7 of them. How many did he keep?

8. Nelson is 17 years old; how old was he 9 years ago?

9. There are 6 passengers in a street car which has seats for 18 passengers. How many seats are vacant?

48. A. From every tenth number, from 11 to 91 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

B. From every tenth number, from 12 to 92 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

C. From every tenth number, from 13 to 93 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

49. Subtraction is the process of taking one of two like numbers from the other.

- a.** That one of the two numbers from which the other is to be taken is the *minuend*.
- b.** The number to be taken from the minuend is the *subtrahend*.
- c.** The number obtained by subtracting is the *difference* or *remainder*.

EXERCISES.

1. Subtract 7 books from 11 books.
2. Subtract 9 pins from 15 pins.
3. What is the difference between 13 horses and 4 horses?
4. Take 8 leaves from 17 leaves. What is the remainder?
5. If you subtract 6 cents from 15 cents, what is the remainder?
6. The minuend is 14, and the subtrahend is 5. What is the difference?
7. A cook having 16 eggs, used 9. How many had she left?
8. In question 7, which number is the minuend? Which is the subtrahend? Which is the remainder?
9. In a garden is one vase worth \$19, and another worth \$14. What is the difference in their values?

10. In going 12 miles, I walked 5 miles, and rode the remainder of the distance. How many miles did I ride?

11. The minuend is \$.25, and the subtrahend is \$.15. What is the difference?

50. A. From every tenth number, from 14 to 94 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

B. From every tenth number, from 15 to 95 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

51. The *sign of subtraction* is a short, horizontal line, —. It is read *minus* or *less*; *minus* means *less*.

25 — 16 may be read "25 minus 16," or "25 less 16."

A. Read these exercises:

- | | |
|----------------------------|---|
| 1. $23 - 9 = 14$ | 4. $\$31.10 - \$9.75 = \$21.35$ |
| 2. $\$182 - \$37 = \$145$ | 5. $32 \text{ men} - 25 \text{ men} = 7 \text{ men}.$ |
| 3. $\$.87 - \$.31 = \$.56$ | 6. $50 \text{ pounds} - 32 \text{ pounds} = 18 \text{ pounds}.$ |

Written Work.—B. Write each of these exercises, using the proper signs:

- | | |
|--------------------------------------|--|
| 1. 14 from 21 leaves 7. | 4. \$525 less \$500 are \$25. |
| 2. 15 guns less 9 guns equal 6 guns. | 5. 48 miles from 60 miles equal 12 miles. |
| 3. 23 men minus 16 men equal 7 men. | 6. 15 rods taken from 145 rods leave 130 rods. |

C. Copy and complete these exercises:

- | | | |
|--|----------------------------|----------------------------|
| 1. $19 - 4 =$ | 3. $17 - 9 =$ | 8. 25 fishes — 17 fishes = |
| 2. $41 - 21 =$ | 4. $\$19 - \$4 =$ | 9. 40 cars — 31 cars = |
| 5. 41 lemons — 21 lemons = | 10. 32 bricks — 8 bricks = | bricks. |
| 6. 17 books — 9 books = | 11. 51 steps — 40 steps = | steps. |
| 7. 36 yards — 5 yards = | 12. 100 cents — 90 cents = | cents. |
| 13. 43 dollars — 30 dollars = dollars. | | |

Oral Work.—52. A. From every tenth number, from 16 to 96 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

B. From every tenth number, from 17 to 97 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

Written Work.—53. Copy, complete, learn, and recite the

TABLE OF PRIMARY COMBINATIONS IN SUBTRACTION.

2-1=	3-1=	4-1=	5-1=
6-1=	3-2=	4-3=	5-4=
6-5=	7-1=	4-2=	5-2=
6-2=	7-6=	8-1=	5-3=
6-4=	7-2=	8-7=	9-1=
6-3=	7-5=	8-2=	9-8=
	7-3=	8-6=	9-2=
10-1=	7-4=	8-3=	9-7=
10-9=		8-5=	9-3=
10-2=	11-2=	8-4=	9-6=
10-8=	11-9=		9-4=
10-3=	11-3=	12-3=	9-5=
10-7=	11-8=	12-9=	
10-4=	11-4=	12-4=	13-4=
10-6=	11-7=	12-8=	13-9=
10-5=	11-5=	12-5=	13-5=
	11-6=	12-7=	13-8=
14-5=		12-6=	13-6=
14-9=	15-6=		13-7=
14-6=	15-9=	16-7=	
14-8=	15-7=	16-9=	17-8=
14-7=	15-8=	16-8=	17-9=

18-9=

54. EXERCISES IN SUBTRACTION AT SIGHT.

1	{	1	4	7	10	2	5	8	3	6	9
		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
2	{	2	7	3	8	4	9	5	10	6	11
		<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
3	{	5	10	6	11	7	12	4	9	3	8
		<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
4	{	6	9	12	5	8	11	4	7	10	13
		<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
5	{	8	12	6	10	14	7	11	5	9	13
		<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
6	{	15	10	14	9	13	8	12	7	11	6
		<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
7	{	13	16	9	12	15	8	11	14	7	10
		<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
8	{	12	16	10	14	8	11	15	13	9	17
		<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
9	{	11	14	17	10	13	16	12	9	18	15
		<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>

NOTE.—The preceding exercises are to be written upon the board, and used in class drill daily, until every pupil can give, at sight, the difference of any two of the numbers.

Oral Work.—55. A. From every tenth number, from 18 to 98 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

B. From every tenth number, from 19 to 99 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

C. From every tenth number, from 10 to 100 inclusive,

- | | | | |
|----------------|----------------|----------------|------------------|
| 1. Subtract 1. | 3. Subtract 3. | 6. Subtract 6. | 9. Subtract 9. |
| 2. Subtract 2. | 4. Subtract 4. | 7. Subtract 7. | 10. Subtract 10. |
| | 5. Subtract 5. | 8. Subtract 8. | |

56. 1. From 9 take 7; take 5; take 2.

2. From 14 take 6; take 10; take 5.

3. From 18 take 10; take 8; take 0.

4. From 11 take 3; take 7; take 11.

5. From 16 take 7; take 9; take 6.

6. Take 6 from 11; from 15; from 12.

7. Take 3 from 12; from 7; from 10.

8. Take 8 from 15; from 17; from 13.

9. Take 9 from 19; from 15; from 13.

10. Take 7 from 15; from 7; from 14.

How many are

11. $32-25?$ $20-13?$ $47-6?$ $21-9?$ $30-23?$

12. 17 minus 9? 25 minus 18? $34-7?$ $15-6?$

13. 28 less 18? 45 less 8? 16 less 11? 43 less 35?
50 less 41?

Find the value of each of these expressions:

14. Apples: $21-7$; $18-10$; $26-8$; $32-20$.

15. Oranges: 38 less 29; 62 less 55; 48 less 7; 24 less 10.

16. Lemons: 52 minus 40; 31 minus 27; 23 minus 9;
16 minus 7.

17. Figs: 14 from 23; 9 from 30; 12 from 18; 48 from 56.

18. Peaches: 15 from 31; 12 from 29; 20 from 45.

57. A. (a) 75 pears, 36 dollars, 115, 283 dollars, 491 pears.

1. What number in line (a) can be subtracted from 283 dollars? Why?

2. What number from 491 pears? Why? What number from 115? Why?

3. Ones can be subtracted from what only?

4. Tens must be subtracted from what? Hundreds, from what?

5. Subtract 10 from 50; 100 from 500; 1,000 from 5,000; 10,000 from 50,000.

6. Take \$.04 from \$.09; \$.40 from \$.90; \$40 from \$90; \$400 from \$900; \$4,000 from \$9,000.

7. From 10 subtract 7; from 100 subtract 70; from 1,000 subtract 700; from 10,000 subtract 7,000.

8. From \$.20 subtract \$.04; from \$2 subtract \$.40.

9. From \$20 subtract \$4; from \$200 subtract \$40.

B. 1. 30 is 2 tens and how many ones?

2. 37 is 2 tens and how many ones?

3. 54 is 40 and how many?

4. 300 is 2 hundreds and how many tens?

5. 370 is 2 hundreds and how many tens?

6. 268 is 25 tens and how many ones?

7. 1,000 is 9 hundreds, 9 tens, and how many ones?

8. 10,000 is 0 ones, 10 tens, and how many hundreds and thousands?

9. 420 is 300 and how many?

10. 423 is 410 and how many?

11. 900 is 800 and how many tens?

12. 905 is 890 and how many?

58. PRINCIPLE OF SUBTRACTION.

Units of any order can be subtracted from units of the same order only.

Written Work.—59. Ex. What is the difference between 40,375 and 2,869?

EXPLANATION.—I write the subtrahend under the minuend—ones under ones, tens under tens, and so on—and draw a horizontal line below the subtrahend.

PROCESS.

$$\begin{array}{r} 40,375 \text{ Minuend.} \\ 2,869 \text{ Subtrahend.} \\ \hline 37,506 \text{ Difference.} \end{array}$$

Since 9 ones can not be taken from 5 ones, I take from the 7 tens 1 ten (= 10 ones), and unite it with the 5 ones, making 15 ones; then, 9 ones from 15 ones leave 6 ones, which I write in the result.

6 tens from the remaining 6 tens of the minuend leave 0, which I write in tens' place in the result.

Since 8 hundreds can not be taken from 3 hundreds, and there are 0 thousands in the minuend, I take from the 4 ten-thousands 1 ten-thousand (= 10 thousands); from these 10 thousands I take 1 thousand (= 10 hundreds), and unite it with the 3 hundreds, making 13 hundreds; then, 8 hundreds from 13 hundreds leave 5 hundreds, which I write in the result.

2 thousands from the remaining 9 thousands leave 7 thousands, which I write in the result.

Since there are 0 ten-thousands in the subtrahend, I write the remaining 3 ten-thousands of the minuend in the result.

The entire result, 37,506, is the required difference.

PROBLEMS.

<u>4</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
584	725	680	805	943	1,308	
<u>152</u>	<u>314</u>	<u>244</u>	<u>431</u>	<u>576</u>	<u>1,245</u>	
<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>			
635 pins	3,544 soldiers	7,953 shingles	59,700 pounds			
<u>412 pins</u>	<u>2,836 soldiers</u>	<u>5,468 shingles</u>	<u>43,708 pounds</u>			
<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>			
\$57,698	\$6,750.02	\$42,301.00	\$16,065.00			
<u>43,257</u>	<u>2,945.04</u>	<u>5,174.56</u>	<u>10,438.25</u>			

Oral Work.—Exercises to be solved at sight.

B	From	Take		From	Take	
	<i>1.</i>	<i>2.</i>		<i>13.</i>	<i>14.</i>	
<i>3.</i>	From 87	50		<i>15.</i>	From 25 cents	15 cents
<i>4.</i>	Take 60	20		<i>16.</i>	Take 13 cents	6 cents
	<i>5.</i>	<i>6.</i>		<i>17.</i>	<i>18.</i>	
<i>7.</i>	From 99	73		<i>19.</i>	From 65 cents	50 cents
<i>8.</i>	Take 62	41		<i>20.</i>	Take 37 cents	25 cents
	<i>9.</i>	<i>10.</i>		<i>21.</i>	<i>22.</i>	
<i>11.</i>	From 78	48		<i>23.</i>	From 100 cents	75 cents
<i>12.</i>	Take 57	43		<i>24.</i>	Take 87 cents	31 cents

C	Minuends.	Subtrahends.		Minuends.	Subtrahends.
	<i>1.</i>	<i>2.</i>		<i>5.</i>	<i>6.</i>
3. Minuends	44 hats	34 hats		7. 57 coats	43 coats
4. Subtrahends	<u>16 hats</u>	<u>9 hats</u>		8. <u>36 coats</u>	<u>19 coats</u>
	<i>9.</i>	<i>10.</i>		<i>13.</i>	<i>14.</i>
11. Minuends	84 tons	69 tons		15. 64 pens	55 pens
12. Subtrahends	<u>78 tons</u>	<u>45 tons</u>		16. <u>39 pens</u>	<u>24 pens</u>
	<i>17.</i>	<i>18.</i>		<i>21.</i>	<i>22.</i>
19. Minuends	\$2.00	\$.50		23. \$10.00	\$5.00
20. Subtrahends	<u>\$.75</u>	<u>\$.37</u>		24. \$ 2.50	<u>\$.50</u>

D. 1. A man bought a cow for \$30, and paid all but \$10. How much did he pay?

He paid the difference between \$30 and \$10, which is \$20.

2. Julia had 100 cents, but she paid 20 cents for some paper. How many cents had she left?

3. 60 gallons of syrup have been drawn from a hogshead that contained 80 gallons. How many gallons are left?

4. A fisherman caught 110 pounds of fish, and sold 70 pounds. How many pounds had he left?

5. A man having \$63 paid \$20 for a harness. How many dollars had he left?

6. Of the 75 pupils in a school 40 are girls. How many pupils are boys?

7. A girl having 79 chickens, sold 30 of them. How many chickens had she left?

8. A gentleman paid \$87 for a sleigh, and \$60 less for a robe. How much did the robe cost him?

9. A paper-box maker having 72 sheets of straw-board, used 60 of them. How many sheets had he left?

10. I buy potatoes at 90 cents a bushel, and sell them at 108 cents. How much do I gain on a bushel?

Written Work.

<u>E</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>
	348,794	2,174,943	84,125,800	167,065,149
	<u>127,586</u>	<u>480,765</u>	<u>9,632,486</u>	<u>39,999</u>
	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
	104,021	\$9,004	50,096	\$123.45
	<u>99,034</u>	<u>2,876</u>	<u>13,188</u>	<u>109.86</u>
	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
	7,408,215	300,300,333	\$18,123.05	\$386.00
	<u>59,326</u>	<u>47,008,296</u>	<u>3,109.86</u>	<u>.21</u>
			\$	\$

Oral Work.—F. 1. A merchant tailor used 15 yards of broadcloth from a piece containing 39 yards. How many yards were left in the piece?

There was left the difference between 39 yards and 15 yards. 10 yards from 39 yards leave 29 yards, and 5 yards from 29 yards leave 24 yards.

2. A shoe dealer having 48 pairs of ladies' shoes, sold 25 pairs. How many pairs had he left?

3. I own a farm of 69 acres, and 58 acres of it are cleared land. How many acres are woodland?

4. A cooper made 53 apple barrels in a week, and sold 44 of them. How many barrels had he left?

5. A fruit dealer bought 72 crates of peaches. After selling 56 crates, how many crates had he yet to sell?

6. A wood dealer sold 83 cords of oak wood, and 57 cords of pine. How many more cords of oak than pine wood did he sell?

7. A butcher killed one calf that weighed 91 pounds, and another that weighed 26 pounds less. How much did the lighter calf weigh?

8. A man owing \$75, gave his note for \$47, and paid the balance in cash. How much cash did he pay?

9. I exchanged a horse worth \$84, for a gold watch and \$19 in money. How much did the watch cost me?

10. 111 swallows are how many more than 28 swallows?

11. 108 robins — 99 robins are how many robins?

12. 56 cents are how many less than 100 cents?

Written Work.—*G.* 1. How many tons are 52,719 tons — 24,112 tons?

2. A fruit dealer, having 1,247 baskets of peaches, sold 965 baskets. How many baskets had he left?

3. A man whose income is \$2,250 a year, expends \$1,473. How much does he save?

4. A dealer bought horses for \$4,960, and sold them for \$6,424. How much did he gain?

5. In a certain city are 16,447 children, of whom 11,096 attend school. How many do not attend school?

† 6. A man having \$17,974 in the bank, drew out \$8,598. How much money had he left on deposit?

X 7. In November a merchant's sales amounted to \$2,928.93, and in December to \$3,743.69. How much less were the November sales than those of December?

8. A gentleman's income last year was fifteen thousand four hundred thirty-one dollars, and his expenses were nine thousand three hundred fifty dollars nineteen cents. How much did he save?

9. One year the value of my farm products was \$4,307, and my farm expenses were \$2,427. How much were my profits?

10. A ship builder received \$19,000 for a brig that cost him \$16,728. How much was his gain?

11. A miller in St. Louis has 36,500 barrels of flour. How many barrels will he have in store, after shipping 21,987 barrels to New Orleans?

12. A broker sold Government bonds for \$328,700 that cost him \$281,908. How much did he gain?

13. How many acres are 1,367 acres - 1,108 acres?

14. How many cords are 22,197 cords - 20,174 cords?

15. 103,035 feet - 83,616 feet = how many feet?

X 16. A load of hay and the wagon weighed 2,481 pounds, and the wagon weighed 812 pounds. What was the weight of the hay?

17. At a city election one candidate for mayor received 52,918 votes, and the other candidate 28,434 votes. What was the majority of the successful candidate?

18. The Island of Cuba contains 43,220 square miles, and the State of Ohio 41,060 square miles. How much larger is Cuba than Ohio?

19. The live weight of ten beeves was 9,742 pounds, and the dressed weight was 6,495 pounds. How much was the shrinkage?

60. RULE FOR SUBTRACTION OF INTEGERS.

I. Write the subtrahend under the minuend—ones under ones, tens under tens, and so on.

II. Beginning at the right, subtract the units of each order in the subtrahend from the units of the same order in the minuend, and write the difference in the result.

III. When there are more units of any order in the subtrahend than of the same order in the minuend, add 10 to the units of the minuend before subtracting; then, consider the units of the next higher order in the minuend 1 less.

PROBLEMS.

A.	From	Take	From	Take
1.	9,426	8,563.	4. 9,111,525,202	527,029.
2.	\$400,385	\$27,690.	5. \$6,000.07	\$375.68.
3.	69,504,300	609,572.	6. \$22,025.15	\$19,936.93.

B. Ex. Subtract 2,869
from 40,375.

PROCESS.

$$\begin{array}{r} 40,375 \\ 2,869 \\ \hline 37,506 \end{array}$$

MAKING THE COMPUTATION.

9 from 15, 6; write 6.
6 from 6, 0; write 0.
8 from 18, 5; write 5.
2 from 9, 7; write 7.
Write 8.
Result, 37,506.

Subtract each number in column I from the numbers on the same line in columns II, III, IV; the numbers in column II from those in columns III and IV; the numbers in column III from those in column IV.

	I.	II.	III.	IV.
1-6.	77	463	645	48,100
7-12.	160	1,098	2,150	10,360
13-18.	80	515	9,100	100,125
19-24.	\$.75	\$954	\$4,759	\$98,467
25-30.	\$.05	\$8.91	\$64.07	\$180.63

31. What is the difference between nine thousand nineteen and seven thousand twenty-one?

32. From fifteen million two thousand four take eighteen.

33. From 100 thousand 82 take 1 thousand 9.

34. The greater of two numbers is 11,419, and the less is 7,255. What is the difference?

Oral Work.—C. 1. A merchant pays one clerk \$35 a month, and another \$9 less. How much are the monthly wages of the second clerk?

2. From a board fifteen feet long, a carpenter cut off a piece nine feet long. What was the length of the part left?

3. A gentleman paid \$22 for a lawn mower, and after using it one season, sold it for \$9 less than cost. How much did he receive for it?

4. If you start from New York and travel north 90 miles, and then south 50 miles, how far will you be from New York?

5. An ice harvester housed 97 tons of ice one week, and 27 tons less the following week. How many tons did he house the second week?

6. Mark had 60 cents, and Thomas had 46. Mark spent as many cents as Thomas earned, and he then had 51 cents. How many cents did Thomas then have?

7. Peter husked 35 bushels of corn Monday, and 62 bushels Monday and Tuesday. How many more bushels did he husk Monday than Tuesday?

Written Work.—D. 1. Oliver Goldsmith died in the year 1774, at the age of 46. In what year was he born?

2. A man died in the year 1799, aged 67 years. In what year was he born?

How many years elapsed

3. From the settlement of St. Augustine in 1565, to the settlement of New York in 1613?

4. Between the settlement of St. Augustine, and the settlement of Plymouth in 1620?

5. From the settlement of St. Augustine to the Declaration of Independence in 1776?

6. From the settlement of Plymouth until the discovery of gold in California in 1848?

7. From the discovery of America to the present year?

8. The taxes on a town are \$11,000; of this amount \$5,680 are county and state tax. What is the town tax?

9. The receipts of a machine-shop for a year are \$33,296, and the running expenses are \$22,535. What are the net earnings for the year?

10. Mount Sorata, a peak of the Andes, is 21,286 feet high, and 5,506 feet higher than Mont Blanc, the highest peak of the Alps. How high is Mont Blanc?

11. A contractor delivered 50,000 rifles for the army, but only 41,715 of them were accepted. How many of them were condemned as imperfect?

12. The minuend is one hundred twenty-five million three hundred sixty-five thousand nine hundred forty-eight, and the subtrahend is eight million seven hundred thousand nine hundred sixty-six. What is the remainder?

13. 26,957,229 bushels of salt, less 14,094,227 bushels are how many bushels?

14. A is worth \$25,864; B is worth \$1,350 less than A; C \$965 less than B; and D \$7,393 less than C. How much is D worth?

NOTE.—For outlines of subtraction for review, see page 289.

REVIEW PROBLEMS.

Oral Work.—1. From $40 + 8 + 16 + 9 + 7 + 8 + 11$ take $20 + 10 + 25 + 7$.

2. From $13 + 10 + 5 + 12 + 7 + 9$ take $6 + 6 + 6 + 6$.

3. From 250 take $75 + 10 + 25 + 50$.

4. From $175 - 45$ take $25 + 25 + 9 + 9$.

5. A boy who had 45 doves, sold 20, and afterward bought 17 more. How many doves had he then?

6. A bell maker melted together 25 pounds of tin and 6 pounds of copper. He used 4 pounds of the bell-metal for call-bells, 8 pounds for hand-bells, and the remainder for sleigh-bells. How many pounds did he use for sleigh-bells?

7. A man owing \$120, paid \$49 one day, and \$28 the next day. How much did he then owe?

8. Luther had \$.23, and earned \$.44. He then spent \$.27, and lost \$.05. How many cents had he left?

9. Jasper has 15 peaches in a basket, 4 in his pockets, and 3 in his hand. If he gives 5 peaches to Ann, and 7 to Jane, how many peaches will he then have?

10. A boy gave a dollar bill to pay for a slate that cost \$.36, a writing-book that cost \$.20, and some ink that cost \$.15. How much change should he receive?

Written Work.—1. A father and his two sons earned \$2,395 in a year, the elder son earning \$709, and the younger son \$531. How much did the father earn?

2. On a certain day 93,825 persons entered the city of New York. Of this number 26,759 came by railroads, 60,048 by steamboats, and the others by steamships and sailing vessels from foreign countries. How many arrived from foreign countries?

3. A dealer paid \$25,267 for horses, his expenses in taking them to market were \$6,485, and he sold them for \$37,496. How much were his profits?

4. From the sum of thirty-six million five, one hundred five thousand seven hundred one, and nine million nine thousand ninety, subtract the sum of ninety-six thousand three hundred, and forty-two thousand nine.

5. A woman received \$439 for early vegetables, and \$218 for poultry. The expense of raising the vegetables was \$124, and of the poultry \$84. What were her profits?

X 6. A speculator at one time gained \$6,760, and then lost \$3,400; at another time he gained \$3,650, and then lost \$3,954. How much did he gain in all?

7. January 1, A had property worth \$10,350.75, but he owed \$1,050.31. During the year he earned \$1,156, and expended \$975.25, and his property increased \$550. How much was he worth at the end of the year?

8. A grocer purchased 370 hogsheads of sugar weighing 372,960 pounds, and sold 195 hogsheads weighing 196,725 pounds. How many hogsheads had he left, and what was their weight?

9. In five weeks 415,678 tons of coal were carried to Philadelphia by the Reading Railroad, 234,509 tons of which were carried in the first four weeks. How many tons were carried the fifth week?

X 10. On the first of January an edition of 11,000 copies of a book was published. In January 996 copies were sold, in February 1,025, in March 2,363, in April 1,808, in May 845, and in June 2,471. How many copies remained unsold, July 1?

NOTE.—Teachers who prefer that decimals should be studied in connection with integers, will now require their pupils to study subtraction of decimals, pages 123-125.

SECTION IV.
MULTIPLICATION.

Oral Work.—**61. A. 1.** A wagon has 4 wheels. How many wheels have 3 wagons?

Three wagons have the sum of 4 wheels, and 4 wheels, and 4 wheels, which is 12 wheels. Or,

Three wagons have 3 times 4 wheels, which are 12 wheels.

2. How many wheels have 4 wagons?

3. How many feet have 5 horses?

4. How many hands have 2 men? 3 men? 4 men?

5. How many cherries are there in 2 clusters of 3 cherries each? In 3 clusters? In 4 clusters?

6. How many cents are 3 5-cent pieces? Are 5 5-cent pieces?

How many are

7. 3 cherries and 3 cherries, or 2 times 3 cherries?

8. 4 boxes and 4 boxes, or 2 times 4 boxes?

9. 3 hats, and 3 hats, and 3 hats, and 3 hats, or 4 times 3 hats?

10. 4 mats, and 4 mats, and 4 mats, or 3 times 4 mats?

11. \$.02, and \$.02, and \$.02, and \$.02, and \$.02, or 5 times 2 cents?

12. 5 dimes and 5 dimes, or 2 times 5 dimes?

13. 5 times \$3, or 3 times \$5? 5 times 4 men, or 4 times 5 men?

B. 1. How many are $2+2$? $2+2+2$? $2+2+2+2$?

2. How many are two 2's? Three 2's? Four 2's?

3. How many are 2 times 2? 3 times 2? 4 times 2?

Add

Subtract

4. By 2's, from 0 to 20.

5. By 2's, from 20 to 0.

6. By 3's, from 0 to 30.

7. By 3's, from 30 to 0.

62. Multiplication is the process of finding the sum of one of two numbers taken as many times as there are ones in the other.

a. The number to be taken is the *multiplicand*.

b. The number that shows how many times the multiplicand is to be taken is the *multiplier*.

c. The multiplicand and multiplier are *factors*.

d. The number obtained by multiplying is the *product*.

Multiplication may also be defined—a short process of adding equal numbers.

EXERCISES.

A. 7 times 8 are 56.

1. Which of these numbers is the multiplicand?
2. Which is the multiplier? Which is the product?
3. Which are the factors?
4. What is the product of the factors 10 and 7?
5. What is the product of 6 times 8 loaves of bread?
6. The factors are 5, 4, and 7. What is the product?
7. The multiplicand is 8, and the multiplier is 5. What is the product?

B. In a garden are 5 rows of fruit-trees, and in each row are 7 trees. How many trees are in the garden?

First Solution.—In the garden are 7 trees + 7 trees + 7 trees + 7 trees, + 7 trees, which are 35 trees. Or,

Second Solution.—In the garden are 5 times 7 trees, which are 35 trees.

7 trees, the *multiplicand* in the second solution, is *one of the equal parts* in the first solution.

5, the *multiplier* in the second solution, is *the number of equal parts* in the first solution.

35 trees, the *product* in the second solution, is *the sum* in the first solution.

63. Add

1. By 4's, from 0 to 40.
3. By 5's, from 0 to 50.
5. By 6's, from 0 to 60.

Subtract

2. By 4's, from 40 to 0.
4. By 5's, from 50 to 0.
6. By 6's, from 60 to 0.

64. The *sign* of *multiplication* is an oblique cross, **X**. It is read *times*, or *multiplied by*.

5×8 may be read "5 times 8," or "5 multiplied by 8."

A. Read these exercises :

- | | | |
|---|--|-------------------------------|
| 1. $7 \times 12 = 84$ | 3. $9 \times 63 = 567$ | 5. $3 \times 8 = 4 \times 6$ |
| 2. $4 \times 25 = 100$ | 4. $144 \times 25 = 3,600$ | 6. $3 \times 4 \times 5 = 60$ |
| 7. $3 \times 5 \times 6 = 10 \times 9$ | 9. $16 \times 14 = 4 \times 7 \times 8$ | |
| 8. $2 \times 6 \times 12 = 3 \times 8 \times 6$ | 10. $6 \times 9 \times 4 = 2 \times 3 \times 6 \times 6$ | |

Written Work.**B. Write each of these exercises, using the proper signs :**

- | | |
|-------------------------------------|--|
| 1. 5 times 25 are 125. | 4. \$2.25 multiplied by 5 are \$11.25. |
| 2. 15 times 4 quarts are 60 quarts. | 5. The product of 2, 3, 4, and 5 is 120. |
| 3. 3 times 7 equal 21. | 6. 4 times \$.63 are \$2.52. |

C. Copy and complete

- | | |
|-----------------------------------|---|
| 1. $4 \times 9 =$ | 7. 4 apples $\times 10 =$ apples. |
| 2. $9 \times 4 =$ | 8. $3 \times 2 \times 5$ balls = balls. |
| 3. $8 \times 7 =$ | 9. $4 \times \$20 = \$$ |
| 4. $5 \times 10 \times 2 =$ | 10. $8 \times \$.05 = \$$ |
| 5. 6×7 melons = melons. | 11. $\$1.50 \times 2 = \$$ |
| 6. 10×4 apples = apples. | 12. $\$5.10 \times 3 = \$$ |

Oral Work.**D. Add**

1. By 7's, from 0 to 70.
3. By 8's, from 0 to 80.
5. By 9's, from 0 to 90.

Subtract

2. By 7's, from 70 to 0.
4. By 8's, from 80 to 0.
6. By 9's, from 90 to 0.

Written Work.—65. Copy, complete, learn, and recite the

TABLE OF PRIMARY COMBINATIONS IN MULTIPLICATION.

$1 \times 1 =$	$2 \times 2 =$	$3 \times 3 =$	$4 \times 4 =$
$2 \times 1 =$	$3 \times 2 =$	$4 \times 3 =$	$5 \times 4 =$
$3 \times 1 =$	$4 \times 2 =$	$5 \times 3 =$	$6 \times 4 =$
$4 \times 1 =$	$5 \times 2 =$	$6 \times 3 =$	$7 \times 4 =$
$5 \times 1 =$	$6 \times 2 =$	$7 \times 3 =$	$8 \times 4 =$
$6 \times 1 =$	$7 \times 2 =$	$8 \times 3 =$	$9 \times 4 =$
$7 \times 1 =$	$8 \times 2 =$	$9 \times 3 =$	
$8 \times 1 =$	$9 \times 2 =$		$5 \times 5 =$
$9 \times 1 =$		$6 \times 6 =$	$6 \times 5 =$
	$7 \times 7 =$	$7 \times 6 =$	$7 \times 5 =$
$8 \times 8 =$	$8 \times 7 =$	$8 \times 6 =$	$8 \times 5 =$
$9 \times 9 =$	$9 \times 7 =$	$9 \times 6 =$	$9 \times 5 =$

$$9 \times 9 =$$

66. EXERCISES IN MULTIPLICATION AT SIGHT.

1	{	2	0	8	3	6	4	5	7	1	9
											2
2	{	5	3	2	0	7	9	8	1	6	4
											3
3	{	1	9	7	8	5	0	4	6	3	2
											4
4	{	9	2	7	1	6	5	4	0	8	3
											5
5	{	4	6	2	9	1	8	5	3	0	7
											6
6	{	8	5	6	2	0	7	3	9	1	4
											7
7	{	3	9	1	6	2	5	0	8	4	7
											8
8	{	6	1	0	5	3	9	2	4	8	7
											9

NOTE.—The preceding exercises are to be written upon the board, and used in class drill daily, until every pupil can give, at sight, the product of the numbers expressed by any two digits.

67. A number is either *concrete* or *abstract*.

68. A *concrete number* is a number whose unit is named.

69. An *abstract number* is a number whose unit is not named.

a. 5 apples, 70 days, \$658 are concrete numbers.

b. One, sixty-five, 19, 432 are abstract numbers.

a. Three, seven, four books, nine men.

b. 13 boys, 50, 72 hours, 365 days, 10,243.

1. In line **a** which numbers are abstract? Which are concrete? Why?

2. In line **b** which numbers are concrete? Which are abstract? Why?

3. What is the unit of each number in line **a**? In line **b**? Is it abstract or concrete?

EXERCISES.

Oral Work.—1. Five weeks are how many days?

2. How many hills of corn are there in 8 rows of 10 hills each? In 5 rows of 7 hills each?

3. $5 \times 8 =$ how many?

5. Multiply 15 by 4.

4. $3 \times 50 =$ how many?

6. Multiply 9 by 100.

How much must be paid for

7. 8 oranges, at 5 cents apiece?

9. 2 coats, at 15 dollars each?

8. 4 readers, at \$.50 apiece?

10. 100 sheep, at \$3 a head?

11. In each of these ten exercises, which number is the multiplicand? Is it an abstract or a concrete number?

12. In which of these exercises is the product an abstract number?

13. In which exercises is it a concrete number?

In each of the ten exercises,

14. Which number is the multiplier?

15. Is it abstract or concrete?

The multiplier is always considered an abstract number.

What is the product

16. Of 4 times 3? | 18. Of 5 times 9? | 20. Of 15×50 ?

17. Of 3 times 4? | 19. Of 9 times 5? | 21. Of 50×15 ?

In written work, either factor may be used as the multiplier.

70. PRINCIPLE I. *The multiplicand and product are like numbers.*

CASE I. The multiplier a digit.

71. 1. Multiply 20 by 4. 4 times 2 tens or 20 are 8 tens or 80.	2. Multiply 32 by 3. 3 times 2 are 6, 3 times 30 are 90, and 90+6 are 96.	3. Multiply 53 by 5. 5 times 3 are 15, 5 times 50 are 250, and 250+15 are 265.
--	--	---

Multiply

4. 30, 50, 70, and 40 by 4.	8. \$36 by 7, 4, 3, and 9.
5. 13, 24, 51, and 32 by 5.	9. \$.25 by 8, 5, 7, and 3.
6. 17, 47, 77, and 87 by 7.	10. 48 pounds by 3, 6, and 8.
7. 25, 75, 19, and 69 by 9.	11. 54 yards by 4, 7, and 9.

72. A. 1. If a man can cut 8 acres of grass with a reaper in one day, how many acres can he cut in 3 days?

In 3 days he can cut 3 times as many acres as in one day, and 3 times 8 acres are 24 acres.

2. How much will 4 saddles cost, at \$9 apiece?

3. A shipper of Western beef ships 4 car loads a day. How many car loads does he ship in 7 days?

4. If 8 bushels of apples will make a barrel of cider, how many bushels will make 9 barrels?

5. How much are 3 acres of hay worth, at \$20 an acre?

6. How many yards are there in three pieces of carpeting of 60 yards each?

7. How many gallons of molasses are there in 5 casks of 40 gallons each?

B. 1. How much will 4 pounds of raisins cost, at 22 cents a pound?

2. How many yards are there in 3 pieces of linen, each piece containing 42 yards?

3. At \$35 apiece, how much will 2 cutters cost?

4. If 32 quarts of milk are used in a hotel daily, how many quarts are used in 5 days? In a week? In 9 days?

5. How many hours are there in 3 days? In 8 days?

6. How much will 7 bushels of potatoes cost, at \$.44 a bushel? At \$.56? At \$.63?

7. At 25 bushels to the acre, how many bushels of wheat can be raised on 5 acres? On 6 acres? On 8 acres?

C. 1. 4 times 2, plus 4 times 20 equal 4 times what number?

2. 3 times 2, plus 3 times 40 equal 3 times what number?

3. 2 times \$5 + 2 times \$30 = 2 times how many dollars?

4. 5 times 2 quarts + 5 times 30 quarts = 5 times how many quarts?

5. In finding 9 times 32 quarts, what is the first step? The second? The third?

6. In multiplying \$16 by 9, how many steps are there, and what are they?

Give the steps, in order, in multiplying

7. 24 hours by 3; by 4; by 7.

8. In finding 7 times \$.44; 7 times \$.56; 7 times \$.63.

9. In finding the product of 25 bushels multiplied by 5; by 6; by 8.

Written Work.—73. Ex. Multiply 473 by 9.

EXPLANATION.—I write the multiplier under the ones of the multiplicand, and begin at the right to multiply.

9 times 3 ones are 27 ones, or 7 ones and 2 tens. I write the 7 ones for the ones of the product;—the 2 tens are a part of the tens of the product.

9 times 7 tens plus the 2 tens are 65 tens, or 5 tens and 6 hundreds. I write the 5 tens for the tens of the product;—the 6 hundreds are a part of the hundreds of the product.

9 times 4 hundreds plus the 6 hundreds are 42 hundreds, or 2 hundreds and 4 thousands, which I write for the hundreds and thousands of the product.

The result, 4,257, is the required product.

PROCESS.

$$\begin{array}{r} 473 \\ \times 9 \\ \hline 4,257 \end{array}$$

PROBLEMS.

A	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
Multiply 246	543	3,269	9,624	18,932	
by <u>3</u>	<u>7</u>	<u>5</u>	<u>8</u>	<u>4</u>	
<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	
\$491	\$5,427	\$7,057	\$108.94	\$1,962.40	
<u>8</u>	<u>6</u>	<u>4</u>	<u>5</u>	<u>9</u>	
<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>		
20,356 yards	257,008 feet	108,094 pounds	40,007 tons		
<u>7</u>	<u>3</u>	<u>2</u>	<u>9</u>		

B. 1. A carriage maker sold 7 covered carriages, at \$325 each. How much did he receive for them?

2. A railroad company bought 6 locomotives, at \$12,675 each. How much did they cost?

3. In one week a newsboy sold 246 papers, at 5 cents each. How much did he receive for them?

4. How much will 244 pairs of boots cost, at \$4 a pair?

5. How many pounds are there in 3 barrels of salt, each barrel containing 280 pounds?

6. A mile is 5,280 feet. 8 miles are how many feet?
7. What will be the cost of building a horse railroad 4 miles long, at \$12,768 a mile?
8. How many gallons are 8 times 27,645 gallons?
9. How many pounds are 5 times 32,051 pounds?
10. What is the product of 6 times 1,026,348?
11. How much will a laborer earn in 6 months, at \$17.50 a month? At \$18.75 a month?
12. How much will 7 tons of coal cost, at \$6.34 a ton?

CASE II. The multiplier a digit with a cipher or ciphers on the right.

Oral Work.

74. How much is

1. 10 times 5 barrels?
2. 100 times 5 barrels?
3. 10 times 25 peaches?
4. 100 times 25 peaches?

What is the product

5. Of 5 multiplied by 10?
6. Of 5 multiplied by 100?
7. Of 25 multiplied by 10?
8. Of 25 multiplied by 100?

Annexing a cipher to a number multiplies the number by 10.

Hence,

75. PRINCIPLE II. *Each removal of a number one place to the left multiplies the number by 10.*

1. At the rate of 4 bushels an hour, how many bushels of potatoes can a man dig in 10 hours? How many bushels in 10 days of 10 hours each?

2. In measuring depths at sea, 6 feet are a fathom. How many feet are 10 fathoms? Are 100 fathoms?

3. When the street-car fare is 5 cents, how much will 10 rides cost? How much will 100 rides cost?

4. If a joiner can make 8 window-frames in a week, how many can he make in 10 weeks?

5. How much will 10 barrels of beef cost, at \$23 a barrel? At \$27 a barrel?

6. A field of 10 acres of wheat yielded 36 bushels to the acre. What was the total yield?

7. How many barrels of flour will a teamster draw at 86 loads, if he draws 10 barrels at a load?

8. 32 quarts are a bushel. How many quarts are 10 bushels? Are 100 bushels? Are 1,000 bushels?

9. A box of 8 by 12 window-glass contains 75 panes. How many panes of glass are there in 10 boxes? In 100 boxes? In 1,000 boxes?

10. There are 98 pounds of flour in a half-barrel. How many pounds are there in 1,000 half-barrels?

11. What is the cost of 10,000 sewing-machines, at \$24 apiece?

How is a number multiplied

12. By 10? Why?

13. By 10×10 , or 100? Why?

14. By 10×100 , or 1,000? Why?

15. By 10,000? By 100,000? By 1,000,000? Why?

76. How much is

1. 3 times 5 barrels?

2. 30 times 5 barrels?

3. 300 times 5 barrels?

4. 3 times 25 peaches?

5. 30 times 25 peaches?

6. 300 times 25 peaches?

What is the product of

7. 5 multiplied by 3?

8. 5 multiplied by 30?

9. 5 multiplied by 300?

10. 25 multiplied by 3?

11. 25 multiplied by 30?

12. 25 multiplied by 300?

13. At 9 cents a box, how much must I pay for 4 boxes of table salt? How much for 40 boxes?

14. At the rate of 7 miles an hour, how many miles will a boat sail in 10 hours? In 60 hours?

15. If 16 poles are required for a mile of telegraph line, how many poles will be required for 10 miles? How many for 30 miles? For 100 miles? For 300 miles?

16. 4 pecks are a bushel. How many pecks are 10 bushels? 50 bushels? 100 bushels? 500 bushels? 1,000 bushels? 5,000 bushels?

17. How much will 9,000 cords of wood cost, at \$5 a cord?

Written Work.

77. Ex. Multiply 291 by 60.

EXPLANATION.—Since 60 is 10 times 6, I multiply 291 by 6, and to the product annex a cipher.

PROCESS.

$$\begin{array}{r} 291 \\ \times 60 \\ \hline 17,460 \end{array}$$

PROBLEMS.

In each of the next eight problems, write the product without writing the factors.

- | | |
|------------------------|--------------------------------|
| 1. 100 times 75 = | 5. $392 \times 10,000 =$ |
| 2. 1,000 times 75 = | 6. $2,893 \times 10,000 =$ |
| 3. 100 times 392 = | 7. $478 \times 1,000,000 =$ |
| 4. 1,000 times 1,839 = | 8. $1,000,000 \times 58,054 =$ |

$$\begin{array}{r} 9 \\ 567 \\ \times 80 \\ \hline \end{array}$$

$$\begin{array}{r} 10 \\ 682 \\ \times 400 \\ \hline \end{array}$$

$$\begin{array}{r} 11 \\ 1,908 \\ \times 7,000 \\ \hline \end{array}$$

$$\begin{array}{r} 12 \\ 6,947 \\ \times 90,000 \\ \hline \end{array}$$

$$\begin{array}{r} 13 \\ 17,398 \\ \times 700,000 \\ \hline \end{array}$$

$$\begin{array}{r} 14 \\ 90,086 \\ \times 5,000,000 \\ \hline \end{array}$$

15. What is the product of 30 times 254?
16. Multiply 249 by 4,000. By 4,000,000.
17. What is the product of 600×972 ? Of $600,000 \times 972$?
18. Find the product of the factors 90,000 and 2,165.

19. How many bushels of oats will 800 horses eat in a year, allowing 183 bushels for each horse?

20. A tea merchant bought 700 chests of tea, each containing 42 pounds. How many pounds of tea did he buy?

21. How many gallons are there in a cargo of 7,000 barrels of kerosene, of 42 gallons each?

22. In 214 barrels of fish, containing 200 pounds each, are how many pounds?

23. Sixty minutes are one hour. How many minutes are twenty-four hours, or one day?

Find the cost

24. Of 300 hogsheads of molasses, @ \$65.

25. Of 125 barrels of pork, @ \$20.

26. Of 176 acres of land, @ \$50.

27. Of 70 bushels of wheat, @ \$1.25.

28. Of 500 bushels of corn, @ \$.70.

29. Of 18 piano-fortes, at \$270 each.

30. Of 150 chairs, at \$.65 each.

31. Of 600 sheep, at \$4.25 a head.

CASE III. The multiplier two or more digits.

Oral Work.—78. A. 1. At 8 cents apiece, how much will 4 cocoa-nuts cost? How much will 20 cost? How much will 24 cost?

2. A cooper made 9 barrels a day for 32 days. How many barrels did he make in 2 days? How many in 30 days? How many in the 32 days?

3. At 6 cents for the use of 1 dollar for a year, how much *must I pay* for the use of 7 dollars? How much *for the use of 30 dollars*? For the use of 37 dollars?

How much is the cost

4. Of 84 pairs of boots, at \$5 a pair?
5. Of 69 yards of cassimere, at \$2 a yard?
6. Of 98 miles of railroad fare, at \$.03 a mile?
7. Of 54 reams of book paper, at \$7 a ream?
8. What is the product, when the multiplicand is ones?
9. When it is tens? | 10. Hundreds? | 11. Thousands?

B. 1. 5 times 25, plus 10 times 25 are how many times 25?

2. Then, how is 25 multiplied by 15?
3. How is any number multiplied by 15?
4. 2 times any number, plus 20 times the same number are how many times the number?
5. Then, how is any number multiplied by 22?
6. 5 times any number, plus 70 times the same number are how many times the number?
7. Then, how is any number multiplied by 75?

How is any number multiplied

- | | | | | | | |
|-----------|--|------------|--|-------------|--|---------------|
| 8. By 36? | | 10. By 17? | | 12. By 215? | | 14. By 4,215? |
| 9. By 84? | | 11. By 91? | | 13. By 975? | | 15. By 2,047? |

79. PRINCIPLE III. *The product resulting from multiplying one number by the ones, tens, hundreds, etc., of another, is the sum of the several products.*

These several products are called **partial products**.

1. 7 times 13,528 + 40 times 13,528 + 2,000 times 13,528 are how many times 13,528?

2. 7 + 40 + 2,000 times 13,528 are how many times 13,528?

Written Work.—**80.** Ex. Multiply 13,528 by 2,047.

FULL PROCESS.

COMMON PROCESS.

	$\begin{array}{r} 13,528 \\ 2,047 \\ \hline \end{array}$		$\begin{array}{r} 13,528 \\ 2,047 \\ \hline \end{array}$
Partial products.	$\begin{array}{r} 94696 = \\ 541120 = \\ 27056000 = \\ 27,691,816 = \end{array}$	$\begin{array}{l} 7 \text{ times } 13,528 = \\ 40 \text{ times } 13,528 = \\ 2,000 \text{ times } 13,528 = \\ 2,047 \text{ times } 13,528 = \end{array}$	$\begin{array}{r} 94696 \\ 54112 \\ 27056 \\ 27,691,816 \end{array}$

EXPLANATION.—Writing the factors with the ones of the multiplier under the ones of the multiplicand, I multiply first by 7 ones, next by 4 tens or 40, and then—as there are no hundreds—by 2 thousands or 2,000, and write the first figure of each partial product under the figure of the multiplier used to obtain it. I then add the partial products, and obtain 27,691,816, the required product.

PROBLEMS.

A.	$\begin{array}{r} 1 \\ 74 \\ 23 \\ \hline \end{array}$	$\begin{array}{r} 2 \\ 281 \\ 54 \\ \hline \end{array}$	$\begin{array}{r} 3 \\ 2,976 \\ 81 \\ \hline \end{array}$	$\begin{array}{r} 4 \\ 426 \\ 315 \\ \hline \end{array}$	$\begin{array}{r} 5 \\ 4,306 \\ 284 \\ \hline \end{array}$
	$\begin{array}{r} 6 \\ 13,008 \\ 472 \\ \hline \end{array}$	$\begin{array}{r} 7 \\ 50,028 \\ 974 \\ \hline \end{array}$	$\begin{array}{r} 8 \\ 4,765 \\ 807 \\ \hline \end{array}$	$\begin{array}{r} 9 \\ 29,872 \\ 5,008 \\ \hline \end{array}$	$\begin{array}{r} 10 \\ 8,009 \\ 6,003 \\ \hline \end{array}$

a. Multiplying any number by 0 produces 0.

b. Multiplying 0 by any number produces 0.

11. What is the product of 58 times 157?
12. $73 \times 593 =$ how many? Multiply 17,248 by 9,005.
13. What is the product of 4,293 multiplied by 2,726?
14. 308 times 203 times 69 yards are how many yards?
15. A load of 74 bushels of oats, weighing 32 pounds to the bushel, weighs how many pounds?

16. In a barrel containing 87 dozens of eggs, are how many eggs?

17. A hoe factory that makes 1,396 hoes per week, makes how many hoes in a year, or 52 weeks?

18. A certain daily newspaper office uses 217 reams of paper per day. How many reams does it use in the 308 business days of a year?

19. If one mile of telegraph wire weighs 489 pounds, what will be the weight of the wire for a line of telegraph 138 miles long?

<u>B</u> <u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
\$31,075	\$310.75	\$50.44	\$243.75	\$1,274.09
<u>36</u>	<u>36</u>	<u>705</u>	<u>215</u>	<u>8,047</u>

6. A wholesale dealer sold 80 watches, at \$75 each. How much did he receive for them?

7. The yearly wages of 307 men in a coal mine are \$736 each. What is the amount of their wages for the year?

8. What is the value of 132 ounces of gold, at \$16 an ounce?

9. One year the repairs on a canal 203 miles long, cost \$382.75 per mile. What was the total expense?

10. What is the value of the 735 horses of a city horse-car line, at \$149 each?

11. One week a butcher bought 356 lambs, at \$3.56 a head. How much did they cost him?

12. At \$.18 a gallon, what is the cost of a barrel of kerosene containing 42 gallons?

13. How much will 28 bushels of turnips cost, at \$.31 a bushel?

How much must I pay

14. For 369 pounds of wool, @ \$.64?

15. For 32 yards of body-Brussels carpeting, @ \$2.19?

16. For 23 rolls of paper-hangings, @ \$.27?

17. A milkman sells 219 quarts a day, at \$.05 a quart.
How much do his sales amount to in a year?

CASE IV. Each factor a digit or digits, with a cipher or ciphers on the right.

Oral Work.—81. A. Find the cost

1. Of a turkey that weighs 10 pounds, at \$.20 a pound.

2. Of 50 pounds of sugar, at \$.10 a pound.

3. Of 30 pounds of chickens, at \$.20 a pound.

4. Of 20 pounds of salmon, at \$.30.

5. Of 30 barrels of apples, at 150 cents, or \$1.50.

6. Of 200 acres of land, at \$10. At \$20. At \$50.

7. A barrel of pork weighs 200 pounds. What is the weight of 3 barrels? Of 30 barrels? Of 300 barrels?

8. There are 160 acres in a quarter-section of government land. How many acres are in 4 quarter-sections? In 40 quarter-sections?

9. How many pounds of butter are there in 40 fifty-pound tubs? In 400 fifty-pound tubs?

10. One year a grocer sold 80 thirty-pound tin cans of maple sugar. How many pounds of sugar did he sell?

B. How many are

What is the product

1. 3 times 20 windows?

2. Of 3 times 20, or 20 times 3?

3. 10 times 3 times 20 boards?

4. Of 30 times 20?

5. 4 times 200 bricks?

6. Of 4 times 200, or 200 times 4?

7. 10 times 4 times 200 shingles?

8. Of 40 and 200?

9. 100 times 3 times 50 rails?

10. Of 50 and 300?

How many ciphers are on the right of both factors, and how many are on the right of the product

11. In questions 1 and 2? | 13. In questions 5 and 6?
 12. In questions 3 and 4? | 14. In questions 7 and 8?
 15. In questions 9 and 10?

82. PRINCIPLE IV. *There are at least as many ciphers on the right of a product, as there are on the right of the factors which produce it.*

Written Work.—Ex. Multiply 7,200 by 160.

EXPLANATION.—Writing the factors with the right-hand digit of the multiplier under the right-hand digit of the multiplicand, I multiply the 72 hundreds of the multiplicand by the 16 tens of the multiplier, and obtain 1,152. To this I annex three ciphers—one for the cipher on the right of the multiplier, and two for the two ciphers on the right of the multiplicand.

The result, 1,152,000, is the required product.

PROCESS.

$$\begin{array}{r} 7,200 \\ 160 \\ \hline 432 \\ 72 \\ \hline 1,152,000 \end{array}$$

PROBLEMS.

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
168	1,760	270	1,920	428,000
2400	39	960	650,000	720
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	
480	9906432	4893700	596802	
7000	789600	536000	307020	
<hr/>	<hr/>	<hr/>	<hr/>	

10. One month a rolling-mill made 5,800 bars of railroad iron, each bar weighing 402 pounds. How much did the whole weigh?

11. At the rate of 1,400 words an hour, how many words can be sent over a telegraph line in 30 hours?

✕ 12. How much will a yearly salary of \$1,700 amount to in 12 years?

13. How much will it cost to fence 800 miles of railroad, at \$150 a mile?

14. If a rope-maker can spin 19,240 feet of rope in a week, how many feet can he spin in 50 weeks?

15. A barge was loaded with 600 bales of hay, weighing 290 pounds each. What was the weight of the load?

16. How many grape-vines will be required for a vineyard of 40 acres, allowing 1,280 vines to the acre?

17. A nursery-man sold 2,800 young apple-trees, at \$.17 apiece. How much did he receive for them?

18. How much will 50 bushels of peaches cost, at \$2.50 a bushel?

✕ 19. How much must be paid for transporting 450 tons of freight from New York to St. Louis, at \$27.50 a ton?

20. In a barrel of beef are 200 pounds. How many pounds are there in 37 barrels?

21. A planter raised 94 acres of cotton, which yielded 460 pounds to the acre. What was the total yield?

22. In a ream of paper are 480 sheets. How many sheets are there in 260 reams?

23. Required the cost of building a line of telegraph 680 miles long, at \$1,250 a mile.

✕ 24. A manufacturer of reapers and mowers sold in one year 2,500 machines, at \$130 each. How much did he receive for them?

25. The factors are three hundred ninety-seven thousand five hundred, and nine thousand eight hundred. What is the product?

83. RULES FOR MULTIPLICATION OF INTEGERS.**I. The multiplier a digit.**

1. *Write the multiplier under the ones of the multiplicand.*

2. *Beginning at the right, multiply the units of each order in the multiplicand by the multiplier; in the product write the ones of each result, and add the tens to the next result.*

II. The multiplier a digit, with a cipher or ciphers on the right.

1. *Write the factors—the digit of the multiplier under the ones of the multiplicand.*

2. *Multiply the multiplicand by the digit of the multiplier, and to the product annex the ciphers.*

When the digit is 1—i.e., when the multiplier is 10, 100, 1,000, etc.,—perform the process mentally.

III. The multiplier two or more digits.

1. *Write the multiplier under the multiplicand—ones under ones, tens under tens, and so on.*

2. *Beginning at the right, multiply the multiplicand by the ones, tens, hundreds, etc., of the multiplier, place the right-hand figure of each partial product under the figure of the multiplier used to obtain it, and add the partial products.*

IV. Each factor a digit or digits, with a cipher or ciphers on the right.

1. *Write the factors—the right-hand digit of the multiplier under the right-hand digit of the multiplicand.*

2. *Omitting the ciphers on the right of the factors, multiply as in Case III; and to the product thus obtained annex the ciphers.*

PROBLEMS.

<u>A.</u> <u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
1,026,348	1,327	2,076	175,941	9,654
<u>6</u>	<u>246</u>	<u>382</u>	<u>400,000</u>	<u>21,800</u>
<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>
64	58,000	49,500	1,850	53,276
<u>70,000</u>	<u>73</u>	<u>400</u>	<u>63,000</u>	<u>5,002</u>

Ex. Multiply 654 by 9.

PROCESS.

$$\begin{array}{r} 654 \\ 9 \\ \hline 5,886 \end{array}$$

MAKING THE COMPUTATION.

9 4's are 36; write 6 (add 3).
 9 5's and 3 are 48; write 8 (add 4).
 9 6's and 4 are 58; write 58.
 Result, 5,886.

11. An excursion train of 9 cars has 84 passengers in each car. How many passengers are on the train?

12. Every mile of a road 4 rods wide contains 8 acres. How many acres are there in 168 miles of such a road?

13. If 290 pounds of cheese are made from the milk of one cow, how many pounds can be made from the milk of 470 cows?

14. If a miller grinds 150 barrels of flour in a day, how many barrels will he grind in 56 days?

15. How many tons of iron will be required for 359 miles of railroad, at 97 tons to the mile?

16. How much will 282 street-cars cost, at \$825 each?

17. One season a steamboat on the Hudson made 234 trips, and the average number of persons carried per trip was 108. How many persons did the boat carry during the season?

18. How many feet of lumber can be cut from 1,000 logs, each log making 642 feet?

Oral Work.—B. 1. Ten kits of mackerel of twenty-five pounds each are how many pounds? One hundred kits are how many pounds?

2. A furrier sold 4 muffs at \$30 apiece. How much did he receive for them?

3. How much must I pay for 5 pounds of beefsteak, at 16 cents a pound?

4. How many pounds of butter are there in 3 four-gallon jars of 32 pounds each?

5. How many miles will a steamboat run in 24 hours, if she runs 8 miles an hour?

6. How much will 40 silk hats cost, at \$6 apiece?

7. Six spoons are a set. How many spoons are seventy-five sets?

8. What is the cost of 20 paper-weights, at \$.60 each?

Written Work.—C. Multiply

1. 7,945 and 70,087 by 7. 3. 4,386 by 9; by 800; by 3,764.
2. 4,670 and 37,500 by 40. 4. 89,760 by 787; by 20,960.

	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
Multiplicands,	6,597	892,367	84,720	967,008
Multipliers,	<u>9</u>	<u>1,000</u>	<u>326,000</u>	<u>30,854</u>

Find the product of the factors

9. 3,156, 592, and 8. 12. 47, 3,400, and \$697.48.
10. \$5,120, 786, and 25. 13. 90,876, 3,008, 90, and 45.
11. 98, \$1.63, 39, and 9. 14. \$897.28, 500, 17, 36, and 24.

15. If 245 pounds of charcoal are used in making 1 ton of gunpowder, how many pounds are used in making 1,056 tons?

16. A common clock strikes 156 times every day. How many times does it strike in a year?

X 17. A hotel keeper bought 23 barrels of eggs, each barrel containing 83 dozen. How many eggs did he buy?

X 18. A mail agent made 225 round trips each year for 13 years, over a railroad 108 miles long. How many miles did he travel?

19. 24 sheets of paper are a quire, and 20 quires are a ream. How many sheets are there in 45 reams?

X 20. How many buttons are there in 7 dozen packages, each package containing 10 cards, and each card 3 dozen buttons?

X 21. A shoe dealer bought 45 cases of ladies' French kid boots, each case containing 12 pairs, at \$3 a pair. What was the amount of the purchase?

22. A Pennsylvania oil well flowed 237 days, at the rate of 345 barrels of oil per day. How much oil did it yield?

23. A manufacturer sold 319 sets of chairs, at \$.65 apiece. How much did he receive for them?

NOTE.—For outlines of multiplication for review, see page 270.

REVIEW PROBLEMS.

Oral Work.—1. A man built a fence in 10 days, building 32 rods each day. What was the length of the fence?

2. How far will an express train run in 9 hours, running 34 miles an hour?

3. A steamboat plies between two places that are 50 miles apart. How many miles does she run in 12 trips?

4. If a house rents for \$60 a month, how much does the rent amount to in 10 months?

5. A merchant bought 5 pieces of cambric, of 44 yards each, at 10 cents a yard. How much did it cost him?

6. A fruit dealer bought 20 crates of peaches for \$48, and sold them at \$3 a crate. How much was his gain?

7. Mabel bought 10 yards of calico at 13 cents a yard, and 8 yards of ribbon at 20 cents a yard. How much did her purchases amount to?

8. 8 fields, of 80 acres each, contain how many acres?
9. In a flouring mill are 8 pairs of millstones, and each pair will grind 100 bushels of wheat per day. How many bushels of grain can the mill grind in a week?
10. A hatter bought 8 silk hats for \$40, and sold them at \$6 apiece. How much did he gain?

Written Work.—1. How many square miles are there in 25 townships of 36 square miles each?

2. In a factory are 10 lines of shafting; one of them weighs 882 pounds, and the other 9 weigh 462 pounds each. What is their total weight?

3. If you have \$127 when you are 16 years old, and you save \$39 each year until you are 21, how much money will you then have?

4. A book-keeper's wages are \$56 a month, and his expenses for a year, or 12 months, are \$608. How much does he save in a year?

5. A Government surveyor receives \$150 a month, and expends \$68. How much does he save in a year?

6. How many pickets will be required for the fence that encloses a lot 198 feet long, and 143 feet wide, allowing 3 pickets to the foot?

7. How much must I pay for 25 thousand feet of walnut lumber, at \$41.81 per thousand?

8. At \$6 per week, how much will 36 boarders pay for board in one year, or 52 weeks?

9. A stock train consists of 17 cars, each car containing 179 sheep. How much do all the sheep weigh, their average weight being 95 pounds?

10. A merchant bought 37 cases of prints, each case containing 12 pieces of 42 yards each. How many yards of print did he buy?

- + 11. If I buy 40 horses at \$120 each, and sell all of them for \$5,000, how much do I gain?
- X 12. A farmer raised 2 fields of potatoes. The first field, of 5 acres, yielded 102 bushels to the acre; and the second field, of 8 acres, yielded 119 bushels to the acre. How many bushels of potatoes did he raise?
- X 13. A manufacturer pays 125 workmen \$39 a month each. How much do their wages amount to in a year?
- X 14. A farmer who raised 1,221 bushels of oats, kept 85 bushels for seed, and enough to winter 9 horses, allowing 50 bushels to each horse, and sold the balance. How many bushels did he sell?
- + 15. Of 5 hogsheads of sugar, billed at 1,125 pounds each, the first was 72 pounds short, the second 56 pounds, the third 38 pounds, the fourth 112 pounds, and the fifth 47 pounds. How many pounds were in the 5 hogsheads?
16. A merchant bought 24 sets of crockery of 45 pieces each, 29 sets of 37 pieces each, and 36 sets of 80 pieces each. How many sets did he buy? How many pieces?
- + 17. A drover bought 69 cattle, at \$28.75 a head. He sold 27 of them, at \$37.75 a head; and the remainder, at \$36.50 a head. Did he gain or lose, and how much?
- X 18. A provision dealer bought 806 barrels of fish, at \$16.50 a barrel; and sold the lot at \$1,847 more than cost. How much did he receive for it?
- + 19. An agent sold 3 farms. For the first he received \$675, for the second twice as much as for the first, and for the third 4 times as much as for the first and second. How much did he receive for the second? For the third? For the 3 farms?

NOTE.—Teachers who prefer that decimals should be studied in connection with integers, will now require their pupils to study multiplication of decimals, pages 126–129.

SECTION V.

DIVISION.

Oral Work.—84. How many How many times

- | | |
|-------------------|---------------------------|
| 1. Are 2—2? | 2. Can 2 be taken from 2? |
| 3. Are 4—2—2? | 4. Can 2 be taken from 4? |
| 5. Are 6—2—2—2? | 6. Can 2 be taken from 6? |
| 7. Are 8—2—2—2—2? | 8. Can 2 be taken from 8? |
9. 4 is how many 2's? How many times 2?
10. 6 is how many 2's? How many times 2?
11. 8 is how many 2's? How many times 2?
12. How many times is 2 contained in 4? In 6? In 8?

85. To *divide* a number is to separate it into equal parts.

When any number is divided

Into *two* equal parts, one of the parts is *one half* of the number ;

Into *three* equal parts, one of the parts is *one third* of the number ;

Into *four* equal parts, one of the parts is *one fourth* of the number ;

Into *five* equal parts, one of the parts is *one fifth* of the number ;

Into *six* equal parts, one of the parts is *one sixth* of the number ; and so on.

Divide

- | | |
|---------------------------|----------------------------|
| 1. 2 into 2 equal parts. | 7. 21 into 3 equal parts. |
| 2. 4 into 2 equal parts. | 8. 8 into 4 equal parts. |
| 3. 6 into 2 equal parts. | 9. 24 into 4 equal parts. |
| 4. 8 into 2 equal parts. | 10. 15 into 5 equal parts. |
| 5. 3 into 3 equal parts. | 11. 40 into 5 equal parts. |
| 6. 12 into 3 equal parts. | 12. 42 into 6 equal parts. |

86. The equal parts into which any number is divided, are commonly called *fractional parts*, or *fractions*.

Halves, thirds, fourths, and fifths are written

$$\frac{1}{2} \quad \frac{1}{3} \quad \frac{2}{3} \quad \frac{1}{4} \quad \frac{2}{4} \quad \frac{3}{4} \quad \frac{1}{5} \quad \frac{2}{5} \quad \frac{3}{5} \quad \frac{4}{5}$$

a. To find one half of a number :—*Divide the number by 2.*

b. To find one third of a number :—*Divide the number by 3.*

c. To find one fourth of a number :—*Divide the number by 4.*

d. To find one fifth of a number :—*Divide the number by 5.*

How much is

- | | | | |
|------------------|--------------------|--------------------------|--------------------------|
| 1. 1 half of 2? | 5. 1 third of 21? | 9. $\frac{1}{3}$ of 6? | 13. $\frac{1}{3}$ of 54? |
| 2. 1 half of 4? | 6. 1 fourth of 8? | 10. $\frac{1}{3}$ of 12? | 14. $\frac{1}{3}$ of 80? |
| 3. 1 half of 8? | 7. 1 fourth of 24? | 11. $\frac{1}{4}$ of 16? | 15. $\frac{1}{4}$ of 72? |
| 4. 1 third of 3? | 8. 1 fifth of 15? | 12. $\frac{1}{3}$ of 40? | 16. $\frac{1}{3}$ of 42? |

87. A. 1. When 2 quarts of milk cost 12 cents, how much does 1 quart cost?

1 quart costs 1 half as much as 2 quarts, and 1 half of 12 cents is 6 cents.

2. 2 pounds of crackers cost 16 cents. How much does 1 pound cost?

3. I paid \$12 for 6 barrels of potatoes. What was the price per barrel?

4. If a steam-engine in a factory burns 27 tons of coal in 3 days, how many tons does it burn in 1 day?

5. In a garden are 20 trees in 4 equal rows. How many trees are in each row?

6. If I feed my chickens 1 bushel, or 32 quarts, of corn in 4 days, how many quarts will I feed them in a day?

7. If I divide 25 almonds equally among 5 children, how many almonds shall I give to each child?

B. 1. At 2 cents apiece, how many peaches can I buy for 8 cents?

First Solution.—At 2 cents apiece, I can buy as many peaches for 8 cents as the times 2 cents can be taken from 8 cents. 2 cents from 8 cents leave 6 cents, 2 cents from 6 cents leave 4 cents, 2 cents from 4 cents leave 2 cents, and 2 cents from 2 cents leave 0. Since 2 cents can be taken from 8 cents 4 times, I can buy 4 peaches. Or,

Second Solution.—At 1 cent apiece, for 8 cents I can buy 8 peaches; and at 2 cents apiece, for 8 cents I can buy 1 half of 8 peaches, which is 4 peaches.

2. How many boys' suits can be made from 18 yards of cloth, allowing 3 yards for a suit?

3. How many days will 20 pounds of flour last a family that uses 4 pounds a day?

4. How much shall I receive for 24 pairs of hose, at the rate of 4 pairs for a dollar?

5. If I drive my horse 5 miles an hour, how many hours will it take me to drive him 15 miles?

88. Division is the process of separating a number into equal parts.

a. The number to be separated into equal parts is the *dividend*.

b. The number that expresses how many equal parts the dividend is to be separated into, is the *divisor*,

c. The number obtained by dividing is the *quotient*.

When the numbers to be used for dividend and divisor are like numbers, the process of division is a short method of subtraction.

EXERCISES.

A. 1. The dividend is 54 and the divisor is 6. What is the quotient?

2. What is the quotient of 63 divided by 7?

3. If 32 yards of carpeting be divided into breadths of 6 yards each, how many yards will there be of the remnant?

4. 56 loaves of bread are how many times 8 loaves?
5. How many times can you take 5 cents from 38 cents, and how many cents will remain?
6. Divide \$40 into 8 equal parts.
7. Which number is the dividend, which the divisor, and which the quotient, in exercise 2? In exercise 4? In exercise 6?
8. In which of the exercises 1-6 is there no remainder?
9. What kind of a number is the quotient, in exercise 2? In exercise 4? In exercise 6?

B. Divide by 2
every second number

1. From 2 to 20.
2. From 20 to 2.

Thus, 2 in 2 once, 2 in 4 2 times, and so on.
2 in 20 10 times, 2 in 18 9 times, and so on.

Divide by 3
every third number

5. From 3 to 30.
6. From 30 to 3.

Divide into 2 equal parts
every second number

3. From 2 to 20.
4. From 20 to 2.

Thus, 1 half of 2 is 1, 1 half of 4 is 2, and so on.
1 half of 20 is 10, 1 half of 18 is 9, and so on.

Divide into 3 equal parts
every third number

7. From 3 to 30.
8. From 30 to 3.

89. The *sign of division* is a short horizontal line with a dot above, and a dot below it, \div . It is read *divided by*.

Division is also expressed by writing the dividend above, and the divisor below, a horizontal line.

$72 \div 6$ and $\frac{72}{6}$ are each read "72 divided by 6."

Read

$$\begin{array}{l} 1. 99 \div 9 = 11 \\ 2. 567 \div 81 = 7 \end{array} \quad \begin{array}{l} 3. \$513 \div 3 = \$171 \\ 4. 81 \div 9 = 27 \div 3 \end{array} \quad \begin{array}{l} 5. \frac{315}{35} = 9 \end{array}$$

Written Work.—**A.** Use the proper sign, and write

1. The quotient of 18 divided by 3 is 6.
2. 1 fourth of 60 quarts is 15 quarts.
3. 42 divided by 6 equals 7.
4. \$11.25 divided by 5 equals \$2.25.
5. 78 bushels divided by 6 equals 13 bushels.
6. Dividend, 120; divisor, 12; quotient, 10.

B. Copy and complete

- | | | |
|------------------|------------------------------------|---------------------------|
| 1. $36 \div 9 =$ | 5. 45 melons $\div 5 =$ melons | 9. $\$80 \div 4 = \$$ |
| 2. $56 \div 8 =$ | 6. 36 pears $\div 4 =$ pears | 10. $\$.40 \div 5 = \$$ |
| 3. $42 \div 6 =$ | 7. 36 apples $\div 4 =$ apples | 11. $\$1.50 \div 3 = \$$ |
| 4. $70 \div 7 =$ | 8. 72 cherries $\div 8 =$ cherries | 12. $\$12.40 \div 2 = \$$ |

Oral Work.—**90. A.** Divide by 4 every fourth number

1. From 4 to 40.
2. From 40 to 4.

Divide by 5
every fifth number

5. From 5 to 50.
6. From 50 to 5.

Divide by 6
every sixth number

9. From 6 to 60.
10. From 60 to 6.

Divide into 4 equal parts
every fourth number

3. From 4 to 40.
4. From 40 to 4.

Divide into 5 equal parts
every fifth number

7. From 5 to 50.
8. From 50 to 5.

Divide into 6 equal parts
every sixth number

11. From 6 to 60.
12. From 60 to 6.

B. I divided, equally, 12 plums between 2 girls, 12 pears among 3 girls, 12 peaches among 4 boys, and 12 apples among 6 boys.

1. Each girl had what part of the 12 plums? Of the 12 pears?
2. Each girl had how many plums? How many pears?
3. Each boy had what part of the 12 peaches? Of the 12 apples?

4. Each boy had how many peaches? How many apples?
5. If 9 curtains cost \$36, what part of \$36 does 1 curtain cost? How many dollars does 1 curtain cost?
6. One seventh of a farm of 70 acres is woodland. How many acres are woodland?
7. Five boys gathered forty quarts of chestnuts, which they shared equally. How many quarts had each boy?
8. How many hours must a man work each day, to do 80 hours' work in 8 days? In 10 days?
9. \$.45 for 9 quarts of currants is how much a quart?
10. \$56 for 8 weeks' board is how much a week? How much a day?
11. 100 bushels of wheat from 10 acres are how many bushels to the acre?

91. A. Copy, complete, learn, and recite the

TABLE OF PRIMARY COMBINATIONS IN DIVISION.

$2 \div 2 =$	$12 \div 3 =$	$24 \div 8 =$	$40 \div 8 =$
$3 \div 3 =$	$12 \div 4 =$	$24 \div 4 =$	$42 \div 6 =$
$4 \div 2 =$	$14 \div 2 =$	$24 \div 6 =$	$42 \div 7 =$
$4 \div 4 =$	$14 \div 7 =$	$25 \div 5 =$	$45 \div 5 =$
$5 \div 5 =$	$15 \div 3 =$	$27 \div 3 =$	$45 \div 9 =$
$6 \div 2 =$	$15 \div 5 =$	$27 \div 9 =$	$48 \div 6 =$
$6 \div 3 =$	$16 \div 2 =$	$28 \div 4 =$	$48 \div 8 =$
$6 \div 6 =$	$16 \div 8 =$	$28 \div 7 =$	$49 \div 7 =$
$7 \div 7 =$	$16 \div 4 =$	$30 \div 5 =$	$54 \div 6 =$
$8 \div 2 =$	$18 \div 2 =$	$30 \div 6 =$	$54 \div 9 =$
$8 \div 4 =$	$18 \div 9 =$	$32 \div 4 =$	$56 \div 7 =$
$8 \div 8 =$	$18 \div 3 =$	$32 \div 8 =$	$56 \div 8 =$
$9 \div 3 =$	$18 \div 6 =$	$35 \div 5 =$	$63 \div 7 =$
$9 \div 9 =$	$20 \div 4 =$	$35 \div 7 =$	$63 \div 9 =$
$10 \div 2 =$	$20 \div 5 =$	$36 \div 4 =$	$64 \div 8 =$
$10 \div 5 =$	$21 \div 3 =$	$36 \div 9 =$	$72 \div 8 =$
$12 \div 2 =$	$21 \div 7 =$	$36 \div 6 =$	$72 \div 9 =$
$12 \div 6 =$	$24 \div 3 =$	$40 \div 5 =$	$81 \div 9 =$

B. Copy, complete, learn, and recite the

TABLE OF EQUAL PARTS.

$\frac{1}{2}$ of 2 is	$\frac{1}{4}$ of 12 is	$\frac{1}{4}$ of 24 is	$\frac{1}{8}$ of 40 is
$\frac{1}{3}$ of 3 is	$\frac{1}{6}$ of 12 is	$\frac{1}{6}$ of 24 is	$\frac{1}{6}$ of 42 is
$\frac{1}{3}$ of 4 is	$\frac{1}{3}$ of 14 is	$\frac{1}{8}$ of 24 is	$\frac{1}{4}$ of 42 is
$\frac{1}{4}$ of 4 is	$\frac{1}{4}$ of 14 is	$\frac{1}{6}$ of 25 is	$\frac{1}{6}$ of 45 is
$\frac{1}{5}$ of 5 is	$\frac{1}{3}$ of 15 is	$\frac{1}{3}$ of 27 is	$\frac{1}{3}$ of 45 is
$\frac{1}{2}$ of 6 is	$\frac{1}{6}$ of 15 is	$\frac{1}{3}$ of 27 is	$\frac{1}{6}$ of 48 is
$\frac{1}{3}$ of 6 is	$\frac{1}{2}$ of 16 is	$\frac{1}{4}$ of 28 is	$\frac{1}{8}$ of 48 is
$\frac{1}{6}$ of 6 is	$\frac{1}{4}$ of 16 is	$\frac{1}{4}$ of 28 is	$\frac{1}{4}$ of 49 is
$\frac{1}{4}$ of 7 is	$\frac{1}{3}$ of 16 is	$\frac{1}{5}$ of 30 is	$\frac{1}{6}$ of 54 is
$\frac{1}{2}$ of 8 is	$\frac{1}{2}$ of 18 is	$\frac{1}{5}$ of 30 is	$\frac{1}{3}$ of 54 is
$\frac{1}{4}$ of 8 is	$\frac{1}{3}$ of 18 is	$\frac{1}{4}$ of 32 is	$\frac{1}{4}$ of 56 is
$\frac{1}{8}$ of 8 is	$\frac{1}{6}$ of 18 is	$\frac{1}{8}$ of 32 is	$\frac{1}{8}$ of 56 is
$\frac{1}{3}$ of 9 is	$\frac{1}{6}$ of 18 is	$\frac{1}{5}$ of 35 is	$\frac{1}{4}$ of 63 is
$\frac{1}{6}$ of 9 is	$\frac{1}{4}$ of 20 is	$\frac{1}{4}$ of 35 is	$\frac{1}{6}$ of 63 is
$\frac{1}{2}$ of 10 is	$\frac{1}{6}$ of 20 is	$\frac{1}{4}$ of 36 is	$\frac{1}{8}$ of 64 is
$\frac{1}{6}$ of 10 is	$\frac{1}{3}$ of 21 is	$\frac{1}{6}$ of 36 is	$\frac{1}{8}$ of 72 is
$\frac{1}{3}$ of 12 is	$\frac{1}{4}$ of 21 is	$\frac{1}{6}$ of 36 is	$\frac{1}{6}$ of 72 is
$\frac{1}{3}$ of 12 is	$\frac{1}{3}$ of 24 is	$\frac{1}{8}$ of 40 is	$\frac{1}{8}$ of 81 is

92. Divide by 7
every seventh number

1. From 7 to 70.
2. From 70 to 7.

Divide into 7 equal parts
every seventh number

3. From 7 to 70.
4. From 70 to 7.

Divide by 8
every eighth number

5. From 8 to 80.
6. From 80 to 8.

Divide into 8 equal parts
every eighth number

7. From 8 to 80.
8. From 80 to 8.

Divide by 9
every ninth number

9. From 9 to 90.
10. From 90 to 9.

Divide into 9 equal parts
every ninth number

11. From 9 to 90.
12. From 90 to 9.

93. EXERCISES IN DIVISION AT SIGHT.

2) <u>6</u>	<u>12</u>	<u>18</u>	<u>4</u>	<u>10</u>	<u>16</u>	<u>2</u>	<u>8</u>	<u>14</u>	<u>20</u>
3) <u>9</u>	<u>15</u>	<u>21</u>	<u>6</u>	<u>18</u>	<u>12</u>	<u>24</u>	<u>3</u>	<u>30</u>	<u>27</u>
4) <u>16</u>	<u>8</u>	<u>40</u>	<u>12</u>	<u>24</u>	<u>32</u>	<u>20</u>	<u>36</u>	<u>4</u>	<u>28</u>
5) <u>45</u>	<u>15</u>	<u>35</u>	<u>40</u>	<u>10</u>	<u>20</u>	<u>50</u>	<u>30</u>	<u>25</u>	<u>5</u>
6) <u>24</u>	<u>30</u>	<u>42</u>	<u>36</u>	<u>48</u>	<u>12</u>	<u>54</u>	<u>18</u>	<u>6</u>	<u>60</u>
7) <u>56</u>	<u>28</u>	<u>49</u>	<u>21</u>	<u>70</u>	<u>35</u>	<u>42</u>	<u>7</u>	<u>63</u>	<u>14</u>
8) <u>80</u>	<u>48</u>	<u>16</u>	<u>56</u>	<u>32</u>	<u>40</u>	<u>24</u>	<u>72</u>	<u>64</u>	<u>8</u>
9) <u>72</u>	<u>36</u>	<u>54</u>	<u>9</u>	<u>63</u>	<u>81</u>	<u>45</u>	<u>27</u>	<u>18</u>	<u>90</u>

NOTE.—The preceding exercises are to be written upon the board, and used in class drill daily, until every pupil can give, at sight, the result in any one of the exercises.

Oral Work.—94. A. 1. How many five-dollar bills will pay for a cow that costs forty dollars?

2. At the rate of 4 quarts an hour, in how many hours will a boy pick 32 quarts of strawberries? 40 quarts?

3. Last winter Eliza attended school 50 days—5 days each week. How many weeks did she attend school?

4. A carpenter built a house in 54 days. How many weeks was he in building it?

5. When rice is 7 cents a pound, how many pounds can be bought for 35 cents?

6. At the rate of 9 plums for a cent, how much must I pay for 36 plums? For 54 plums?

B. 1. \$80 for 10 stoves is how much for 1 stove?

2. 70 cents for 7 slates is how much for 1 slate?

3. A blacksmith used 32 nails in setting 8 horseshoes. How many nails did he use for each shoe?

4. In an orchard are 90 peach-trees in 9 equal rows. How many trees are there in a row?

5. A woman bought a sewing-machine for \$36, and paid for it in 6 equal payments. How much was each payment?

6. One man can do a certain piece of work in 45 days. In how many days can 5 men do the same work?

95. FACTOR OR DIVISION TABLE.

4 is 2 times 2.	32 is 8 times 4, or 4 times 8.
6 is 3 times 2, or 2 times 3.	35 is 7 times 5, or 5 times 7.
8 is 4 times 2, or 2 times 4.	36 is 9 times 4, or 4 times 9, or 6 times 6.
9 is 3 times 3.	
10 is 5 times 2, or 2 times 5.	40 is { 10 times 4, or 4 times 10; 8 times 5, or 5 times 8.
12 is { 6 times 2, or 2 times 6; 4 times 3, or 3 times 4.	42 is 6 times 7, or 7 times 6.
14 is 7 times 2, or 2 times 7.	45 is 9 times 5, or 5 times 9.
15 is 5 times 3, or 3 times 5.	48 is 8 times 6, or 6 times 8.
16 is 8 times 2, or 2 times 8, or 4 times 4.	49 is 7 times 7.
	50 is 10 times 5, or 5 times 10.
18 is { 9 times 2, or 2 times 9; 6 times 3, or 3 times 6.	54 is 9 times 6, or 6 times 9.
	56 is 8 times 7, or 7 times 8.
20 is { 10 times 2, or 2 times 10; 5 times 4, or 4 times 5.	60 is 10 times 6, or 6 times 10.
21 is 7 times 3, or 3 times 7.	63 is 9 times 7, or 7 times 9.
24 is { 8 times 3, or 3 times 8; 6 times 4, or 4 times 6.	64 is 8 times 8.
25 is 5 times 5.	70 is 10 times 7, or 7 times 10.
27 is 9 times 3, or 3 times 9.	72 is 9 times 8, or 8 times 9.
28 is 7 times 4, or 4 times 7.	80 is 10 times 8, or 8 times 10.
30 is { 10 times 3, or 3 times 10; 6 times 5, or 5 times 6.	81 is 9 times 9.
	90 is 10 times 9, or 9 times 10.
	100 is 10 times 10.

NOTE.—The numbers in this table are to be written upon the board, and used in class drill daily, until every pupil can give, at sight, the factors of any number in the table.

1. Divide 72 feet by 9 feet.

1 foot is contained in 72 feet 72 times; and 9 feet are contained in 72 feet 1 ninth of 72 times, which is 8 times.

Divide

2. 32 nails by 4 nails.
3. 90 trees by 10 trees.
4. 45 days by 9 days.
5. \$36 by \$6.
6. 70 by 7.

Find

7. 1 seventh of 35 cents.
8. 1 fifth of 30 quarts.
9. 1 fourth of 40 pounds.
10. 1 eighth of \$40.
11. 1 tenth of 80.

12. In which of the preceding exercises are the quotients abstract numbers?

13. In which are the quotients concrete numbers?

PRINCIPLE I. *The dividend and quotient are always like numbers.*

The divisor must always be regarded as an abstract number.

What is the quotient of

- | | |
|------------------------------------|--------------------------------|
| 14. \$36 divided by \$4? | 18. \$5 divided by \$.20? |
| 15. \$120 divided by \$30? | 19. \$25 divided by \$.50? |
| 16. \$.75 divided by \$.15? | 20. \$2.40 divided by \$.08? |
| 17. 150 cents divided by 25 cents? | 21. \$12.50 divided by \$1.25? |

If the given divisor is cents, and the dividend dollars, or dollars and cents, reduce the dividend to cents before dividing.

CASE I. **The divisor ending with a digit.**

96. A. 1. A boy earned 80 cents in 4 days. How much did he earn in 1 day?

In one day he earned 1 fourth as much as in four days; and 1 fourth of 80 cents is 20 cents.

2. \$90 for 3 cows is how much for 1 cow?
3. 120 hours of work in 10 days is how many hours per day?
4. 128 cents for 4 ducks is how much for 1 duck?

5. A farmer received \$140 for wood, at \$7 a cord. How many cords did he sell?

At \$1 a cord, for \$140 he would sell 140 cords; and at \$7 a cord, for \$140 he sold 1 seventh of 140 cords, which is 20 cords.

6. If a factory girl can weave 180 yards of carpeting in 6 days, how many yards can she weave in a day?

7. A teacher paid \$3.60 for writing-books, at \$.09 apiece. How many books did she buy?

8. How many suits of clothes can be made from 84 yards of cloth, allowing 4 yards to a suit?

9. A farm of 405 acres is to be divided equally among 5 heirs. How many acres will each heir receive?

B. 1. If a boy can gather 96 bushels of apples in 6 days, how many bushels can he gather in 1 day?

He can gather 1 sixth as many bushels in one day as in six days; i.e., 1 sixth of 96 bushels.

96 bushels are 60 bushels plus 36 bushels; 1 sixth of 60 bushels is 10 bushels; 1 sixth of 36 bushels is 6 bushels; and 10 bushels plus 6 bushels are 16 bushels.

2. A merchant sold 144 spoons in sets of 6 spoons each. How many sets of spoons did he sell?

3. How many cars will be required to transport 280 tons of coal, at 8 tons to the car?

4. A farmer put up 272 gallons of cider in 8 casks. How many gallons did he put into each cask?

5. A gardener received \$4.95 for radishes, at \$.05 a bunch. How many bunches did he sell?

6. \$276 for 4 acres is how much for 1 acre?

7. A printer uses 8 sheets of paper in making a book of 384 pages. How many pages of the book does 1 sheet make?

8. If 9 pounds of crushed sugar cost \$1.35, how much does 1 pound cost?

9. 184 yards for 8 silk dresses is how many yards for 1 dress?

10. 1,080 bushels of oats from 20 acres is how many bushels from an acre?

C. 1. 1 fourth of 80, plus 1 fourth of 8 is 1 fourth of what number?

2. 60 divided by 3, plus 9 divided by 3 equals what number divided by 3?

3. $\frac{1}{4}$ of 140, plus $\frac{1}{4}$ of 28 equals $\frac{1}{4}$ of what number?

4. $80 \div 8$, plus $48 \div 8$ equals what number divided by 8?

Into what two parts will you separate the dividend,

5. In finding $\frac{1}{4}$ of 180?

9. In dividing 130 by 2?

6. $\frac{1}{4}$ of \$2.22?

10. \$275 by \$5?

7. $\frac{1}{4}$ of 168 pails?

11. 864 yards by 9 yards?

8. $\frac{1}{4}$ of 384 brooms?

12. 546 pens by 7 pens?

D. What is each partial dividend, and what each remainder, in dividing

1. 215 soldiers into 8 squads?

3. 531 acres by 6 acres?

2. \$4.32 into 5 equal parts?

4. 372 pounds by 9 pounds?

In problem 1, of what order of units is

5. The first partial dividend?

8. The second partial dividend?

6. The first quotient?

9. The second quotient?

7. The first remainder?

10. The second remainder?

NOTE.—Ask similar questions on each of the problems 2, 3, 4.

When a quotient contains two or more orders of units, the part of the dividend used to obtain the units of any order is a *partial dividend*.

Written Work.—97. Ex. Divide 936 by 3.

The divisor is commonly written at the left of the dividend, with a short vertical curve between them.

Divisor, 3 $\overline{)936}$ Dividend.
3 1 2 Quotient.

$\overset{1}{3}\overline{)696}$ $\overset{2}{\$4}\overline{)\$848}$ $\overset{3}{3 \text{ cents}}\overline{)639 \text{ cents}}$ $\overset{4}{5}\overline{)2,055}$ $\overset{5}{4}\overline{)1,648}$

$\overset{6}{8})1,648$ $\overset{7}{2})840$ papers $\overset{8}{6})1,260$ bricks $\overset{9}{7 \text{ tons}})3,542$ tons

98. Ex. Divide 36,824 by 8.

FIRST PROCESS.

EXPLANATION. — 1 eighth of 36 thousand, the first partial dividend, is 4 thousand and a remainder; and I write 4 for the thousands of the quotient. 4 thousand times 8 are 32 thousand, the part of 36 thousand divided; 32 thousand from 36 thousand leaves 4 thousand, the part of 36 thousand undivided; and 4 thousand (= 40 hundred), plus the 8 hundred of the given dividend, is 48 hundred, the second partial dividend.

$$\begin{array}{r}
 8 \overline{) 36,824} \quad (4,603 \\
 \underline{32} \\
 48 \\
 \underline{48} \\
 24 \\
 \underline{24} \\
 0
 \end{array}$$

SECOND PROCESS.

1 eighth of 48 hundred is 6 hundred; and I write 6 for the hundreds of the quotient. 6 hundred times 8 are 48 hundred, the partial dividend used; and as 0 hundreds remain undivided, the 2 tens of the given dividend is the third partial dividend.

$$\begin{array}{r}
 8 \overline{) 36,824} \\
 \underline{4,603}
 \end{array}$$

1 eighth of 2 tens is 0 tens; and I write 0 for the tens of the quotient. The 2 tens (= 20) undivided, plus the 4 ones of the given dividend, is 24 ones, the fourth partial dividend.

1 eighth of 24 is 3; and I write 3 for the ones of the quotient. 3 times 8 are 24, the partial dividend used; and there is no remainder.

The result, 4,603, is the required quotient.

In the first process, the result of each step is written. This process is called *long division*.

In the second process, only the final result or quotient is written. This process is called *short division*.

Long division may be used with any divisor, large or small; short division should be used whenever the divisor is expressed by one figure.

99. The steps, in finding the units of each order in a quotient, are

- 1st. *Dividing*, to find the number of units.
- 2d. *Multiplying*, to find the part of the dividend divided.
- 3d. *Subtracting*, to find the part of the dividend undivided.
- 4th. *Annexing* to the remainder the units of the next lower order of the dividend, to form the next partial dividend.

NOTE.—In long division both divisor and quotient may be written at the right of the dividend; or the quotient may be written over the dividend, and the divisor at the left, as here shown (1, 2). In 1, the factors of each partial dividend used are brought near together, and no space is occupied at the left of the dividend. In 2, the place in which each figure of the quotient stands determines its local value.

$ \begin{array}{r} 1 \\ 6825 \overline{) 50} \\ \underline{182} \\ 175 \\ \underline{75} \\ 75 \end{array} $	$ \begin{array}{r} 2 \\ 25 \overline{) 6825} \\ \underline{50} \\ 182 \\ \underline{175} \\ 75 \\ \underline{75} \end{array} $
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PROBLEMS.

Solve the first 14 of the following problems by long division, and then by short division.

1. If 4 tons of coal are used each day in an iron foundery, how many days will 3,284 tons last?
2. How many days will it take a girl to braid 1,203 straw hats, if she braids 3 hats each day?
3. A city fire department bought 3 fire-engines for \$14,064. What was the cost of each?
4. Six men owning a coal bed, sold it to nine others for \$39,150. How much did each seller receive, and how much did each buyer pay?
5. If you buy a store for \$3,624, and pay for it in 3 equal yearly payments, how much will you pay each year?
6. A plantation of 1,845 acres was divided equally among 9 heirs. How many acres did each heir receive?
7. A business block of 7 stores cost \$8,652. How much did each store cost?

8. An iron founder received \$12.55 for castings, at \$.05 a pound. How many pounds did he sell?

9. An estate of \$32,184 was shared equally among 4 heirs. What was the share of one heir?

10. \$4,627 is the cost of how many tons of coal, at \$7 a ton?

At \$1 a ton \$4,627 is the cost of	PROCESS.
4,627 tons; and at \$7 a ton	$\$4,627 = 4,627 \text{ tons.}$
\$4,627 is the cost of 1 seventh	$7) \underline{4,627} \text{ tons.}$
of 4,627 tons, which is 661	$\underline{661} \text{ tons.}$
tons.	

11. A boatman carried 5,688 barrels of Onondaga salt to New York, in 6 loads. How many barrels did he take in each load?

12. In how many days will a cooper make 2,712 barrels, if he makes 8 barrels each day?

13. If a teamster draws 5 loads of freight daily, in how many days will he draw 1,215 loads?

14. How many miles must I drive my horse each day, to drive 222 miles in 6 days?

15. My front fence is 10 rods long, and it cost me \$130. How much did it cost per rod?

16. A stable keeper pays \$576 for the hay to winter 32 horses. What does the hay for one horse cost?

17. 10,304 pounds of corn are how many bushels of 56 pounds each?

18. How many cars, each carrying 48 passengers, will be required to carry 384 passengers?

19. If the cost of constructing 42 miles of railroad is \$2,032,632, what is the cost of constructing 1 mile?

20. In how many days can a paper-mill make 10,080 reams of note paper, if it makes 96 reams a day?

21. A manufacturer, having 1,096 ounces of silver, made from it as many coffee urns as possible, each weighing 45 ounces, and a salver of the silver that he had left. How much did the salver weigh?

22. A miller packed 13,475 pounds of flour in sacks, putting 49 pounds into each. How many sacks did he fill?

23. How much must a man earn in each of the 313 working days of a year, to earn \$1,252?

24. A butcher paid \$11,616 for 352 beeves. What was the cost per head?

25. Into how many farms, of 156 acres each, can 798 acres of land be divided?

26. A telegraph line 441 miles long was constructed at a cost of \$443,205. What was the cost per mile?

27. A forwarder ships 93,000 barrels of flour from St. Paul to Pittsburgh, in cargoes of 5,136 barrels each. How many full cargoes does he ship?

28. How many bales, of 396 pounds each, can be made from 84,000 pounds of cotton?

29. At what price per head must I sell 105 sheep, to receive \$563.85?

30. A stationer paid \$228 for gold pens, at \$1.90 apiece. How many pens did he buy?

31. For how many months must I rent a house, at \$23.50 per month, to cancel a debt of \$423?

32. A chair maker received \$172.50 for chairs, at \$7.50 a set. How many sets did he sell?

33. The salary of the President of the United States is \$50,000 a year. How much is that a day?

34. If the directors of a railroad company appropriate \$30,000 for the purchase of passenger cars, at \$1,875 each, how many cars can be bought with the appropriation?

35. $1,405,169 \div 2,376 =$ how many?

36. One year a manufacturer received \$2,009 for gloves, at the rate of \$12.25 per dozen pairs. How many dozen pairs did he sell?

37. A grocer paid \$5,166 for sugar, at \$30.75 per box. How many boxes did he buy?

38. How many steamboat bells, each weighing 649 pounds, can be made from 15,576 pounds of bell-metal?

39. Divide 919,734,140 by 22,705.

40. What is the quotient of $18,382,959 \div 56,217$?

CASE II. The divisor ending with a cipher or ciphers.

Oral Work.

100. A. How much is

What is the quotient

1. $\frac{1}{10}$ of 50 figures?

7. Of 50 divided by 10?

2. $\frac{1}{10}$ of 500 figures?

8. Of 500 divided by 10?

3. $\frac{1}{100}$ of 500 figures?

9. Of 500 divided by 100?

4. $\frac{1}{10}$ of 250 letters?

10. Of 250 divided by 10?

5. $\frac{1}{10}$ of 2,500 letters?

11. Of 2,500 divided by 10?

6. $\frac{1}{100}$ of 2,500 letters?

12. Of 2,500 divided by 100?

B. 1. In the number 25,000, what value is expressed by the 5?

What value will be expressed by the 5,

2. If it be removed one place to the right?

3. If it be removed two places to the right?

4. If it be removed three places to the right?

NOTE.—Ask questions similar to the last four concerning the 2 in this number, then concerning the 25.

How is the number 25,000 affected

5. By removing one cipher from the right?

6. By removing two ciphers from the right?

7. By removing three ciphers from the right?

PRINCIPLE II. *Each removal of a number one place to the right divides the number by 10.*

101. A. What is the quotient

- | | |
|---------------------------------|----------------------------------|
| 1. Of \$.50 divided by \$.10? | 4. Of \$2.50 divided by \$.10? |
| 2. Of \$5 divided by \$.10? | 5. Of \$25 divided by \$.10? |
| 3. Of \$5 divided by 100 cents? | 6. Of \$25 divided by 100 cents? |

How much is

- | | |
|--|---|
| 7. $\frac{1}{10}$ of \$.50, or 50 cents? | 10. $\frac{1}{10}$ of \$2.50, or 250 cents? |
| 8. $\frac{1}{10}$ of \$5, or 500 cents? | 11. $\frac{1}{10}$ of \$25? |
| 9. $\frac{1}{100}$ of \$5? | 12. $\frac{1}{100}$ of \$25? |

a. To change dollars to cents:—*Multiply by 100.*

b. To change dollars and cents to cents:—*Omit the dollar mark and the decimal point.*

What is the quotient of

- | | | |
|----------------------|-----------------------|-------------------------|
| 13. $\$7 \div 10?$ | 16. $\$7 \div 100?$ | 19. $\$7.20 \div 10?$ |
| 14. $\$72 \div 10?$ | 17. $\$72 \div 100?$ | 20. $\$72.50 \div 10?$ |
| 15. $\$725 \div 10?$ | 18. $\$725 \div 100?$ | 21. $\$725.40 \div 10?$ |

a. To divide a number expressing dollars by 10:—*Place a decimal point before the ones.*

b. To divide a number expressing dollars by 100:—*Place a decimal point before the tens.*

B. 1. A farmer sowed 30 bushels of plaster on a field of 10 acres. How many bushels did he sow to the acre?

2. In a regiment are 900 soldiers, in companies of 100 each. How many companies are in the regiment?

3. How much is 1 tenth of 720 boxes of figs?

Divide $\left\{ \begin{array}{l} 4. \$40 \text{ by } 10. \\ 5. \$27 \text{ by } 10. \\ 6. \$150 \text{ by } 10. \end{array} \right. \left\{ \begin{array}{l} 7. \$21.50 \text{ by } 10. \\ 8. \$15.80 \text{ by } 10. \\ 9. \$134.20 \text{ by } 10. \end{array} \right. \left\{ \begin{array}{l} 10. \$275 \text{ by } 100. \\ 11. \$830 \text{ by } 100. \\ 12. \$508 \text{ by } 100. \end{array} \right.$

13. A wheelwright received \$60 for wagon wheels, at \$10 a set. How many sets did he sell?

14. A housekeeper paid one dollar for strawberries, at 10 cents a quart. How many quarts did she buy?

15. I have 84 hours' work to do. If I work 10 hours a day, how many full days shall I work, and how many hours shall I work the last day?

16. At \$.10 apiece, how many pine-apples can I buy for \$.47, and how much money will I have left?

17. \$1.50 for 10 melons is how much for 1 melon?

18. \$15 for 10 days' work is how much a day?

19. \$84 for 100 straw hats is how much for one hat?

20. \$6,250 for 100 acres of land is how much an acre?

21. A plasterer earned \$36.50 in 10 days. How much was that per day?

Written Work.

102. Ex. Divide 2,764 by 10, and by 100.

EXPLANATION.—I

divide 2,764 by

10, by cutting off

one figure from

the right; and by

100, by cutting off two figures from the right.

PROCESSES.

$$2,764 \div 10 = 276 \overset{4}{\underset{0}{|}} = 276 \frac{4}{10}$$

$$2,764 \div 100 = 27 \overset{64}{\underset{00}{|}} = 27 \frac{64}{100}$$

The figures of the dividend not cut off express the integers of the quotient, and those cut off express the part of the dividend remaining undivided. This remainder, written over the divisor, expresses the fractional part of the quotient.

The results, $276\frac{4}{10}$ and $27\frac{64}{100}$, are the quotients required.

What is the divisor, what figures express the integers of the quotient, and what figures the fractional part,

1. When you cut off one figure from the right of a number?

2. When you cut off two figures from the right?

3. When you cut off three figures from the right?

4. When you cut off four figures? Five figures? Six figures?

5. When you cut off any number of figures?

PROBLEMS.

Divide

- | | |
|------------------------|----------------------------|
| 1. 647,500 by 100. | 4. 324,700,000 by 10,000. |
| 2. 1,627,000 by 1,000. | 5. 725,000,000 by 100,000. |
| 3. 76,275 by 1,000. | 6. 32,967,816 by 10,000. |

- | | | |
|------------------------------|----------------------|-----------------------|
| Find the price
of 1, when | 7. 10 cost \$43. | 10. 100 cost \$375. |
| | 8. 10 cost \$.80. | 11. 100 cost \$1,850. |
| | 9. 10 cost \$262.50. | 12. 1,000 cost \$560. |

13. A farmer having \$1,807, bought horses at \$100 each. How many horses did he buy, and how many dollars had he left?

14. A capitalist invests \$375,000 in United States Government bonds, at \$1,000 each. How many bonds does he buy?

15. How many freight-cars will be required to transport 58,293 barrels of flour, if 100 barrels make one car load?

Oral Work.—103. A. How much is

- | | | |
|-------------------------------|--|-------------------------------|
| 1. $\frac{1}{10}$ of 60? | 2. $\frac{1}{2}$ of $\frac{1}{10}$ of 60? | 3. $\frac{1}{10}$ of 60? |
| 4. $\frac{1}{10}$ of 70? | 5. $\frac{1}{2}$ of $\frac{1}{10}$ of 70? | 6. $\frac{1}{10}$ of 70? |
| 7. $\frac{1}{100}$ of 2,400? | 8. $\frac{1}{2}$ of $\frac{1}{100}$ of 2,400? | 9. $\frac{1}{100}$ of 2,400? |
| 10. $\frac{1}{100}$ of 2,485? | 11. $\frac{1}{2}$ of $\frac{1}{100}$ of 2,485? | 12. $\frac{1}{100}$ of 2,485? |
| 13. $\frac{1}{100}$ of 2,785? | 14. $\frac{1}{2}$ of $\frac{1}{100}$ of 2,785? | 15. $\frac{1}{100}$ of 2,785? |

- | | | |
|----------------------------|--------------------------------------|---------------------|
| B. What is
the quotient | 1. Of $\frac{1}{10}$ of 60 ÷ 3? | 2. Of 60 ÷ 30? |
| | 3. Of $\frac{1}{10}$ of 80 ÷ 3? | 4. Of 80 ÷ 30? |
| | 5. Of $\frac{1}{10}$ of 84 ÷ 3? | 6. Of 84 ÷ 30? |
| | 7. Of $\frac{1}{100}$ of 4,800 ÷ 8? | 8. Of 4,800 ÷ 800? |
| | 9. Of $\frac{1}{100}$ of 4,837 ÷ 8? | 10. Of 4,837 ÷ 800? |
| | 11. Of $\frac{1}{100}$ of 5,137 ÷ 8? | 12. Of 5,137 ÷ 800? |

13. What is the fractional part of the quotient in problem 4, and how is it formed?

NOTE.—Ask similar questions concerning problems 6, 10, and 12.

C. 1. A milkman paid \$320 for cows, at \$40 apiece. How many cows did he buy?

2. At \$50 a light, how many lights of French plate window-glass can be bought for \$400?

3. At \$.60 a bushel, how many bushels of potatoes can be bought for \$15?

4. A merchant tailor sold 50 coats for \$450. How much did he receive apiece for them?

5. A milliner received \$7.50 for ribbon, at \$.30 a yard. How many yards did she sell?

6. At \$.20 apiece, how many water-melons can I buy for \$1.38, and how much money will I have left?

7. \$720 for 300 yards of cloth is how much a yard?

8. A fruit dealer packed 2,250 bushels of apples in 900 barrels. How many bushels did he put in a barrel?

9. How much is 1 fortieth of 2,800 barrels of flour?

10. 1,600 pounds of pork are how many barrels of 200 pounds each?

11. 5,400 pounds of wheat are how many bushels of 60 pounds each?

Written Work.—104. Ex. Divide 53,485 by 700.

EXPLANATION.—Since $700 = 7$ times 100, I first divide by 100, and the result thus obtained by 7.

Dividing 53,485 by 100, I have 534, with 85 remaining undivided.

Dividing 534, the integral part of the first quotient, by 7, I have 76, with 2 remaining undivided. This 2 is a part of the 4 hundred of the

given dividend, and therefore is 2 hundred. Annexing the first remainder, 85, to this 2 hundred, I have 285, the whole remainder; and this, written over the given divisor, 700, forms $\frac{285}{700}$, the fractional part of the quotient.

The final result, $76\frac{285}{700}$, is the quotient required.

PROCESS.

$$\begin{array}{r} 7 \overline{) 00} 53,4 \overline{) 85} \\ \underline{76 \frac{285}{700}} \end{array}$$

PROBLEMS.

1. At \$1,200 each, how many steam-tugs can be bought for \$18,000?

2. A lumberman received \$3,840 for lumber, at \$20 per thousand feet. How many thousand feet did he sell?

3. A company purchase a railroad for \$1,656,750, and the payments are to be \$250,000 annually. How many payments do they make, and how much is the last payment?

4. A miller purchased 9,478 pounds of wheat. How many bushels did he buy, allowing 60 pounds to the bushel?

5. In one ream of paper there are 20 quires. How many full reams are there in 1,976 quires?

6. An agent sold parlor organs at \$130 each, and received \$6,240. How many organs did he sell?

7. A wholesale grocer bought 3,440 pounds of tea, in 80-pound chests. How many chests did he buy?

8. There are 60 minutes in an hour. 1,440 minutes are how many hours?

Divide	What is the quotient of
9. 387,695 by 4,500.	13. $299,392 \div 24,000$?
10. 382,775 by 2,500.	14. $87,693,275 \div 41,700$?
11. 8,329,659 by 365,000.	15. $10,735,000 \div 75,000$?
12. 255,837,432,000 by 700,000.	16. $12,600,000 \div 120,000$?

17. If I pay \$13,750 for a farm of 550 acres, how much do I pay per acre?

18. The dividend is 87,693,275, and the divisor is 41,700. Find the quotient and the remainder.

19. A Government agent bought cavalry horses at \$160 apiece, and expended \$60,160. How many horses did he buy?

105. RULES FOR DIVISION OF INTEGERS.**I. The divisor ending with a digit.**

1. *Write the divisor at the left of the dividend, and draw a line between them; also a line either under or at the right of the dividend, to separate it from the quotient.*

2. *Divide the first partial dividend by the divisor, and place the result in the quotient; multiply the divisor by this quotient, and subtract the product from the partial dividend.*

3. *Annex to the remainder the units expressed by the next figure of the dividend, and divide the partial dividend thus formed as before.*

4. *Proceed in the same manner with each partial dividend; and, in the quotient, place the final remainder over the divisor.*

II. The divisor ending with a cipher or ciphers.

1. *Cut off the cipher or ciphers, and an equal number of figures from the right of the dividend.*

2. *Divide the remaining part of the dividend by the remaining part of the divisor, and to the last remainder annex the figures cut off from the dividend, for the final remainder.*

a. When any partial dividend is less than the divisor, place 0 in the quotient; then, to this partial dividend annex the units expressed by the next figure of the dividend, to form the next partial dividend.

b. When the divisor is 10, 100, 1,000, etc., perform the process mentally.

NOTE.—Show pupils how to proceed

1. When any product is greater than the partial dividend from which it is to be taken.

2. When the remainder is equal to, or greater than the divisor.

3. To find a quotient figure *by trial*, when the divisor is expressed by more than one figure; i. e., to use the first one or two left-hand figures of the divisor for a *trial divisor*, and an equal number, or one more, of the *left-hand figures* of the dividend for a *trial dividend*.

PROBLEMS.

$$\begin{array}{r} \text{A. } \overset{1}{6} \overline{)4,986} \quad \overset{2}{8} \overline{)7,300,528} \quad \overset{3}{29} \overline{)70,235} \quad \overset{4}{10} \overline{)87,690} \quad \overset{5}{100} \overline{)37,296} \end{array}$$

$$\overset{6}{2,500} \overline{)998,600} \quad \overset{7}{500,000} \overline{)725,000,000} \quad \overset{8}{705} \overline{)806,450}$$

$$\overset{9}{468} \overline{)908,808} \quad 10. \text{ Divide } 4,368 \text{ by } 6, \text{ and by } 24.$$

MAKING THE COMPUTATIONS.

6 in 43, 7 times (1 remaining); write 7.
6 in 16, 2 times (4 remaining); write 2.
6 in 48, 8 times; write 8. Result, 728.

24 in 43, once; write 1. Once 24 is 24; 24 from 43 leaves 19; annex 6.

24 in 196, 8 times; write 8. 8 times 24 are 192; 192 from 196 leaves 4; annex 8.

24 in 48, 2 times; write 2. 2 times 24 are 48; 48 from 48 leaves 0.

Result, 182.

Divide

11. 3,279 by 6; by 8; by 7.

12. 41,220 by 10; by 15; by 20.

13. \$408.75 by \$3.27; by \$1.25.

14. 1,050, 22,365, and 50,000 by 700.

15. \$25.25, \$100.75, and \$492.50 by 25.

16. 996, 48,009, and 65,525 by 150.

Dividends.	Divisors.	Quotients.	
17. 1,458	9	—	21. $493 \div 12 =$
18. \$763	5	—	22. $518 \div 32 =$
19. 1,728	6	—	23. $674 \div 13 =$
20. \$8.64	\$.08	—	24. $\$72.60 \div 15 =$
			25. $\$5,500 \div \$1.25 =$

PROCESSES.

$$\begin{array}{r} \overset{1}{6} \overline{)4,368} \\ \underline{728} \end{array}$$

$$\begin{array}{r} \overset{2}{24} \overline{)4,368} \quad (182 \\ \underline{24} \\ 196 \\ \underline{192} \\ 48 \\ \underline{48} \end{array}$$

$$26. \frac{8,654,300}{9,000} =$$

$$27. \frac{7,000,888}{758} =$$

$$28. \frac{4,235,262}{1,294} =$$

Oral Work.—1. A furrier received \$400 for buffalo-robcs, at \$10 apiece. How many robes did he sell?

2. Carrie paid \$.90 for needles, at \$.06 a paper. How many papers did she buy?

3. \$588 for 6 lumber wagons is how much apiece?

4. \$475 for 5 acres of land is how much per acre?

5. \$3.76 for 4 baskets of peaches is how much a basket?

6. A lumberman banked 110 logs in 5 days. How many logs was that per day?

7. If a Mississippi steamboat burns 7 cords of wood per day, in how many days will she burn 301 cords?

8. How many hours will it take a steamboat to run 270 miles, running 9 miles an hour?

9. A joiner cut a strip of moulding 168 inches long, into 7 equal pieces. How long was each piece?

10. At \$.10 apiece, how many copy-books can I buy with \$.75, and how much money will I have remaining?

✱ **Written Work.**—B. 1. How many sheep are 1 fourth of 16,236 sheep?

2. An Ohio farmer exchanged his wheat crop of 1,965 bushels, for flour, receiving 1 barrel of flour for every 5 bushels of wheat. How much flour did he receive?

✱ 3. If a ship sails from New York to Greece—4,800 miles—in 25 days, what is her daily rate of speed?

4. A company of 96 immigrants purchased a tract of 43,200 acres of Texas lands, which they shared equally. How many acres did each immigrant receive?

✱ 5. How many dress patterns of 13 yards each, can be cut from a piece of mohair containing 43 yards?

6. A dealer received \$1,680 for sewing-machines, at \$35 apiece. How many machines did he sell?

7. In how many days can 112 men do 4,928 days' work?

8. A fruit dealer sold 686 baskets of peaches for \$1,543.50. What was the price per basket?

9. A nursery-man sold 6,872 young apple-trees for \$1,030.80. How much did he receive apiece for them?

✓ 10. 1 hundredth of 50,000 oranges are how many oranges?

11. A pork buyer packed 237,600 pounds of pork in barrels of 200 pounds each. How many barrels did he fill?

12. If a factory makes 275 yards of cloth daily, in how many days will it make 57,475 yards?

✕ 13. The expenses of a party of 8 men on a journey to California, were \$1,072. What was each man's share?

14. A farmer harvested 2,520 bushels of oats from 36 acres. What was the yield per acre?

15. A forwarder shipped 74,232 bushels of grain in 18 equal cargoes. How many bushels were in each cargo?

✕ 16. A farmer made 962 gallons of cider, which he put into casks holding 41 gallons each. How many full casks had he?

17. An army contractor paid \$39,865 for 2,345 barrels of beef. How much did the beef cost him per barrel?

18. A miller purchased 1,157 bushels of wheat weighing 69,420 pounds. What was the weight of one bushel?

19. The yearly cost of keeping a turnpike-road in repair is \$1,407.60, at the rate of \$30.60 per mile. How many miles long is the road?

20. 39,520 quires of paper are 1,976 reams. How many quires are one ream?

✕ 21. How many kettles, each weighing 348 pounds, can be made from 20,000 pounds of iron?

106. The average of two numbers is one half of their sum; of three numbers, one third of their sum; of four numbers, one fourth of their sum; and, in general,

The *average of two or more numbers* is the quotient of their sum divided by the number of numbers.

PROBLEMS.

What is the average

1. Of 284 and 150?

2. Of 375 and 645?

3. Of 49, 196, and 442?

4. Of 266, 55, and 738?

5. Of 84, 79, 263, and 590?

6. Of 808, 103, and 643?

7. The ages of 3 boys are 6, 9, and 12 years. What is the average of their ages?

8. What is the average width of a board that is 8 inches wide at one end and 14 inches wide at the other?

9. A man walked in 3 successive days 47 miles, 29 miles, and 17 miles. What was his average daily distance?

10. A grocer bought 3 hogsheads of molasses containing, respectively, 135 gallons, 143 gallons, and 127 gallons. What was the average number of gallons to a hogshead?

11. In a village school the number of pupils in attendance Monday was 134, Tuesday 128, Wednesday 143, Thursday 133, and Friday 147. What was the average daily attendance?

12. At a carpet manufactory 19,110 yards of carpet were woven in 78 days. What was the average number of yards woven daily?

13. Find the average price of 28 acres of land at \$36 an acre, and 35 acres at \$27 an acre.

14. A merchant's sales Monday amounted to \$348.91, Tuesday to \$317.07, Wednesday to \$294.63, Thursday to \$336, Friday to \$332.87, and Saturday to \$369. How much were his average daily sales?

NOTE 1.—For *outlines of division* for review, see page 270.

NOTE 2.—Teachers who prefer that decimals should be studied in connection with integers, will now require their pupils to study division of *decimals*, pages 180–188.

SECTION VI.

SIXTEEN GENERAL PROBLEMS IN INTEGERS.

Oral Work.—107. A. 1. The parts are 21, 7, 5, and 9. What is the sum?

2. Charles has 17 cents, James has 13 cents, John has 25 cents, and Luke has 20 cents. What sum of money have the four boys?

3. The sum of two numbers is 48, and one of the numbers is 18. What is the other number?

4. In two nests are 27 eggs, and 9 of them are in one nest. How many eggs are in the other nest?

5. The sum of five numbers is 56, and four of the numbers are 12, 7, 8, and 11. What is the other number?

6. I have a farm of 80 acres, divided into seven fields. Six of the fields contain, respectively, 15 acres, 10 acres, 13 acres, 7 acres, 18 acres, and 9 acres. How many acres does the seventh field contain?

NOTE.—Require pupils to state, briefly and accurately, the process called for by each of the sixteen problems in this section.

PROBLEM I. *The parts given; to find their sum.*

PROBLEM II. *The sum of two numbers, and one of them given; to find the other number.*

PROBLEM III. *The sum of more than two numbers, and all but one of them given; to find that one.*

B. 1. What is the difference between 75 and 89?

2. The greater of two numbers is 51, and the less is 30. What is the difference?

3. The foremast of a ship is 83 feet high, and the mainmast is 99 feet high. What is the difference in their heights?

4. The minuend is 42, and the subtrahend is 25. What is the remainder?

5. I have 36 bushels of apples. If I keep 22 bushels, and sell the remainder, how many bushels shall I sell?

6. The minuend is 42, and the remainder is 17. What is the subtrahend?

7. A butcher having \$63, paid a part of his money for sheep, and had \$18 remaining. How much did the sheep cost him?

8. The greater of two numbers is 89, and the difference is 55. What is the less number?

9. A, who has more money than B, has \$125; and the difference between his money and B's is \$82. How much money has B?

10. The subtrahend is 32, and the remainder is 68. What is the minuend?

11. How many chestnuts must a boy have, that he may eat 75 of them, and have a remainder of 45?

12. The less of two numbers is 130, and their difference is 95. What is the greater number?

13. In the less of two piles of wood are 135 cords, and the difference between the piles is 45 cords. How many cords of wood are in the greater pile?

PROBLEM IV. *Two numbers given; to find their difference.*

PROBLEM V. *The minuend and subtrahend given; to find the remainder.*

PROBLEM VI. *The minuend and remainder given; to find the subtrahend.*

PROBLEM VII. *The subtrahend and remainder given; to find the minuend.*

PROBLEM VIII. *The greater of two numbers, and their difference given; to find the less number.*

PROBLEM IX. *The less of two numbers, and their difference given; to find the greater number.*

C. 1. The multiplicand is 16, and the multiplier is 7. What is the product?

2. The factors are 2, 8, 5, and 4. What is the product?

3. In 8 windows of 12 panes of glass each, are how many panes of glass?

4. At 3 cents each, how much will 1 dozen lemons cost? How much will 5 dozen cost?

5. The product is 72, and the multiplier is 4. What is the multiplicand?

6. The product is 96, and the multiplicand is 16. What is the multiplier?

7. I paid \$72 for 4 tons of hay. What was the price of 1 ton?

8. 96 tons of freight will make how many car loads, of 16 tons each?

9. The product of four factors is 320, and three of the factors are 2, 5, and 4. What is the other factor?

10. I pay 5 carpenters \$180, at the rate of \$2 a day. How many weeks do they work?

PROBLEM X. *The multiplicand and multiplier given; to find the product.*

PROBLEM XI. *Any number of factors given; to find the product.*

PROBLEM XII. *The product of two factors, and either factor given; to find the other factor.*

PROBLEM XIII. *The product of more than two factors, and all the factors but one given; to find that factor.*

D. 1. The dividend is 144, and the divisor is 8. What is the quotient?

2. 360 bushels of oats will fill how many 3-bushel bags?

3. 96 panes of glass for 8 windows, are how many panes for 1 window?

4. The divisor is 7, and the quotient is 14. What is the dividend?

5. The divisor is 8, and the quotient is $6\frac{1}{2}$. What is the dividend?

What is the dividend

6. If the divisor is 8 miles, and the quotient is 15?

7. If the divisor is 12 dozen, and the quotient is $9\frac{1}{3}$?

How much money must I have, that I may divide it

8. Among 16 persons, and give each person \$10?

9. Among 16 persons, and give each person $\$10\frac{1}{4}$?

10. The dividend is \$2.25, and the quotient is 25. What is the divisor?

11. The dividend is 147 hours, and the quotient is 21 hours. What is the divisor?

PROBLEM XIV. *The divisor and dividend given; to find the quotient.*

PROBLEM XV. *The divisor and quotient given; to find the dividend.*

PROBLEM XVI. *The dividend and quotient given; to find the divisor.*

Written Work.—1. The parts are 954, 3,420, 75, 3,659, 251, 8,000, 11,756, 8, 9,999, 730, and 28,028. What is the sum?

2. The minuend is 9,000,001, and the subtrahend is 365,497. What is the difference?

3. Take \$324.09 from \$1,000. What is the remainder?

4. The multiplicand is 72,394, and the multiplier is 3,600. What is the product?

5. The sum of two numbers is 31,654, and one of the numbers is 2,870. What is the other number?

6. What number is that, the factors of which are 93,268 and 50?

7. The quotient is 94, and the divisor is 317. What is the dividend?

8. The divisor is \$25.50, and the dividend is \$1,810.50. What is the quotient?

9. $8,400 + 9 + 55,374 + 286 + 6,857 + 2,002 +$ how many = 100,000?

10. $\$25,408 - \$18,976 =$ how many times \$24?

11. $36 \times 25 \times 300 \times 46$ is 50 times what number?

12. The minuend is 875,004, and the remainder 208,365. What is the subtrahend?

13. From what number must \$964.87 be taken, to leave \$215.13?

14. By what number must 23,040 be divided, to obtain 36?

15. Dividing a certain number by 70,000, I obtain 66 for the integer of the quotient, and 60,000 for a final remainder. What is the number divided?

16. $100 + 67 + 229 + 80 + 924 = \frac{1}{3}$ of what number?

17. $527 \times 55 \times 9 - 253,974 = 3$ times how much?

18. $17,984 \div 281 = 28 +$ how many?

19. 809 times the quotient of $\$525.75 \div \21.03 is how much more than 5,000?

20. What number is that to which if 267 be added, from the sum 438 be subtracted, the remainder be multiplied by 6, and the product be divided by 12, the quotient will be 491?

SECTION VII.

GENERAL REVIEW PROBLEMS IN INTEGERS.

Oral Work.—1. How much can a boy earn in 5 days, at \$.31 a day?

2. Find the cost of 10 yards of calico, at 13 cents a yard; and 8 yards of ribbon, at 20 cents a yard.

3. At ten cents a pound, how much will a grocer pay for 5 barrels of crackers of 41 pounds each?

4. A fruiterer bought 48 boxes of lemons, at \$2 a box, and sold them all for \$125. How much did he gain?

5. How many pews are there in a church that seats 300 persons, 5 persons in a pew?

6. If I owe \$54, \$21, and \$15, and I pay all but \$25, how much do I pay?

7. If 5 cords of wood are worth 15 dollars, how much are 7 cords worth?

8. A butcher killed 8 sheep, the total weight of which was 720 pounds. What was their average weight?

9. A dealer sells melons at 10 cents, 13 cents, 15 cents, and 18 cents apiece, according to size. What is the average price?

10. If the attendance at school Monday is 38, Tuesday 43, Wednesday 39, Thursday 40, and Friday 45, what is the average attendance for the week?

Written Work.—1. A salary of \$1,000 per year is how much per month? How much per week?

2. A grain buyer receives an order for 12,500 bushels of wheat, and he has only 7,645 bushels in store. How many bushels must he purchase to fill the order?

3. At \$6 a week for board, how much are the receipts from 45 boarders in 26 weeks?

4. One week a fruit dealer bought 123 barrels, 1,075 barrels, 3,550 barrels, 1,805 barrels, 987 barrels, and 562 barrels of apples. How many barrels of apples did he buy?

5. A ship and cargo are valued at \$130,480.50, and the cargo is worth \$55,297.50. What is the value of the ship?

6. How many bales will 1,072,512 pounds of cotton make, allowing 400 pounds to the bale?

7. If I travel west from Philadelphia 8 hours, at the rate of 34 miles an hour, and then travel east 176 miles, how far will I be from Philadelphia?

8. In building a barn I used 7 thousand feet of lumber, that cost me \$15 a thousand; and I paid \$139 for other materials and labor. How much did the barn cost me?

9. In a factory 432,740 yards of cassimere were made in 308 days. How many yards were made daily?

10. In the manufacture of this cloth 616,000 pounds of wool were used. How many pounds were used daily?

11. If 1,071,399 yards of cotton cloth are made from 357,133 pounds of cotton, how many yards of cloth are made from one pound of cotton?

12. Three men buy a lot of land for \$6,000, and build a store upon it at a cost of \$7,281. How many dollars does each man pay?

13. A coal dealer bought 1,050 tons of coal, receiving 2,240 pounds for a ton, and sold it at 2,000 pounds for a ton. How many tons did he sell?

14. What is the average weight of 8 bales of cotton which weigh respectively 385, 367, 418, 374, 396, 405, 373, and 402 pounds?

15. I buy real-estate for \$16,575, agreeing to pay for it in yearly payments of \$1,200 each. How many payments will I make, and how much will be the last payment?

16. In June a dairyman made 355 pounds, 424 pounds, 391 pounds, and 330 pounds of butter; and packed it in tubs of 50 pounds each. How many tubs did he fill?

Oral Work.—B. 1. Ira's age is 6 years, and Paul's is 20. In how many years will Paul be twice as old as Ira?

2. In a certain school are 50 boys, and 4 times as many girls lacking 17. How many pupils are in the school?

3. If 11 apples cost \$.07, how many apples can I buy for \$.28?

4. If 6 bananas cost \$.42, what do 15 bananas cost?

5. How many tons of hay at 6 dollars a ton, will pay for 8 yards of cloth at \$3 a yard?

6. A wood dealer sold to three persons 12 cords, 10 cords, and 36 cords of wood, and had 29 cords left. How many cords had he at first?

7. From a stock of 100 thousand shingles, 53 thousand were sold to one builder, and 31 thousand to another. How many shingles were unsold?

8. A merchant has 74 yards of cloth in three pieces, one of which contains 29 yards, and another 32 yards. How many yards are there in the third piece?

9. In how many days will 8 men do as much work as 12 men can do in 10 days?

10. In how many weeks will 14 cattle eat as much as 6 cattle will eat in 7 weeks?

11. A man has a job of work that he can do in 192 days. If he employs 5 men to assist him, in how many days will the work be completed?

12. If 15 men can clear an acre of ground in 8 days, in how many days can 12 men clear it?

13. If a stage coach runs 54 miles in 9 hours, in how many hours will it run 96 miles?

Written Work.—1. A farmer had 3 flocks of sheep, the first containing 184, the second 218, and the third 65. He sold 114 from the first flock, 189 from the second, and 48 from the third. How many sheep had he then?

2. A grocer bought two tubs of maple sugar—one weighing 67 and the other 93 pounds—at \$.15 a pound, and sold it at \$.18 a pound. How much did he gain?

3. I bought a farm wagon for \$92, and a family carriage for \$172; and paid for them with beef, at \$12 a hundred pounds. How many hundred pounds of beef did it take?

4. Find the cost of 115 pounds of hams, at \$.11 a pound; and 43 pounds of bacon, at \$.13 a pound.

5. A fruit dealer having 2,468 barrels of apples, sold 1,382 barrels for \$4,146, and the remainder for \$4,344. How much did he receive per barrel for each of the two lots?

6. A farmer sold his farm of 36 acres at \$40 per acre, and invested the proceeds in Western lands at \$2.25 per acre. How many acres did he buy?

7. A drover bought cattle at \$49.63 per head, and sold them at \$63.50 per head, thereby gaining \$1,511.83. How many head of cattle did he buy?

8. Last year a bank teller received a salary of \$1,250, and his personal expenses were \$753. He bought a village lot for \$225, and paid \$149 for improvements upon it. How much of his year's salary had he left?

9. I bought a stock of goods for \$15,284, paying \$2,684 cash, and the balance in monthly payments of \$1,575 each. How many monthly payments did I make?

10. 52 ladies and 39 gentlemen went on an excursion, and their expenses, which were \$3 each, were paid by the gentlemen. How much did each gentleman pay?

11. A young man worked a year at \$26 a month. He paid \$13 a month for board, and his other expenses were \$100. How much money did he save?

12. A merchant bought 16 pieces of dress flannels, of 43 yards each. After selling 155 yards, how many dress patterns of 13 yards each had he?

13. A man contracted to deliver at a steamboat landing 5,000 cords of wood. He delivered 76 cords each day for 35 days, and 54 cords each day for 24 days. How many cords were yet to be delivered?

14. A captain, mate, and 12 sailors captured a prize of \$2,240; the captain took 14 shares, the mate 6 shares, and each of the sailors 1 share. How much did each receive?

15. A farm-house is worth \$2,450; the farm is worth 12 times as much, less \$600; and the stock is worth twice as much as the house. How much are house, stock, and farm worth?

16. I paid \$48 an acre for a wood lot of 60 acres. I sold the wood for \$2,378, and the land for \$18 an acre. Did I gain or lose, and how much?

17. A clothier invested \$3,000 in business. The first year he gained \$756, and the second year he lost \$1,652. The next three years his average yearly gain was \$748. How much was he worth at the end of the five years?

18. Monday morning Mr. D. had in bank \$5,878.50. During the week he drew checks for \$360.25, \$145, and \$75.50; and deposited \$1,250, \$750, \$1,000, and \$1,500. What was his balance in bank at the close of the week?

19. A farmer's wheat crop brought him \$650, his barley \$205, his corn \$97, and his oats \$150. He paid a farm hand \$13 per month for 9 months, paid \$250 for fertilizers, and \$65.75 for utensils and repairs. How much did *he clear from his farm* that year?

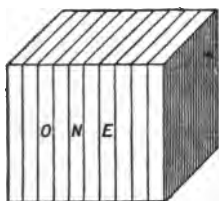
CHAPTER II.

DECIMALS.

SECTION I.

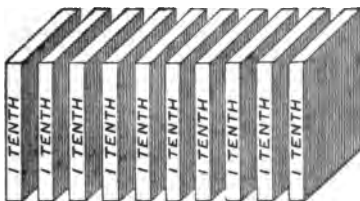
NOTATION AND NUMERATION.

108. A. *One tenth* is one of the ten equal parts into which the unit one is divided.



One

is



ten tenths.

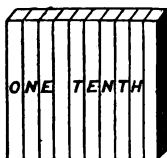
A figure at the right of ones expresses tenths.

Tenths are written

1 tenth, .1	4 tenths, .4	7 tenths, .7
2 tenths, .2	5 tenths, .5	8 tenths, .8
3 tenths, .3	6 tenths, .6	9 tenths, .9

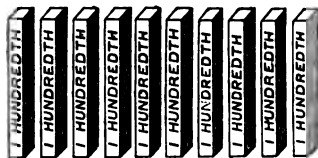
B. Dividing each of the 10 tenths of a 1 into 10 equal parts divides the 1 into 10 times 10, or 100 equal parts.

One hundredth is 1 tenth of 1 tenth.



One tenth

is



ten hundredths.

A figure at the right of tenths expresses hundredths.

Hundredths are written

1 hundredth, .01	4 hundredths, .04	7 hundredths, .07
2 hundredths, .02	5 hundredths, .05	8 hundredths, .08
3 hundredths, .03	6 hundredths, .06	9 hundredths, .09

C. Dividing each of the 100 hundredths of a 1 into 10 equal parts divides the 1 into 10 times 100, or 1,000 equal parts.

One thousandth is 1 tenth of 1 hundredth.



One hundredth is ten thousandths.

A figure at the right of hundredths expresses thousandths.

Thousandths are written

1 thousandth, .001	4 thousandths, .004	7 thousandths, .007
2 thousandths, .002	5 thousandths, .005	8 thousandths, .008
3 thousandths, .003	6 thousandths, .006	9 thousandths, .009

109. A *decimal unit* is one of the equal decimal parts into which the unit 1 is divided.

1 tenth, 1 hundredth, 1 thousandth, 1 ten-thousandth, and so on, are decimal units.

110. A *decimal* is a number that expresses one or more decimal units.

7 tenths, 36 hundredths, 258 thousandths are decimals.

a. A number consisting of an integer and a decimal is a *mixed number*; as 8 and 25 hundredths.

b. The period or point (.) placed before tenths is the *decimal point*. It is read *and*. 4.5 is read "4 and 5 tenths."

111. Tenths and hundredths are read together as hundredths; and tenths, hundredths, and thousandths are read *together as thousandths*.

EXERCISES.

A. Write and read the numbers expressed by

1. 8 tenths; 3 tenths; 6 tenths; 2 ones and 5 tenths.
2. 1 tenth and 1 hundredth, or 11 hundredths.
3. 3 ones and 27 hundredths; 18 and 2 hundredths.
4. 4 tenths 5 hundredths and 6 thousandths, or 456 thousandths.
5. 8 tens 3 tenths and 5 thousandths.
6. 50 and 16 thousandths; 87 and 87 thousandths.
7. 500 and 4 thousandths; 504 thousandths.
8. 9,000 and 9 thousandths; 101,000 and 101 thousandths.

B. Read

1. .9; 5.2; .07; 8.05; 50.5.
2. .08; .83; 200.09; .002; .901.
3. 4.023; 6.400; .365; 500.5.

Write in words

4. .5; 6.4; 40.6; .03; 3.27; .009.
5. 298.02; .063; .175; 19.02.
6. 80.001; 9.018; 300.300.

C. Express by figures

1. Five tenths; nine hundredths; thirteen hundredths.
2. Forty-eight hundredths; two thousandths; fifty-one thousandths.
3. Eighty thousandths; six hundred five thousandths.
4. Three and nine tenths; twenty-five and fifty-two hundredths; sixty-two and ninety-five thousandths.
5. Seven and seven hundredths; one and eleven hundredths; five and three hundred seventy-six thousandths.

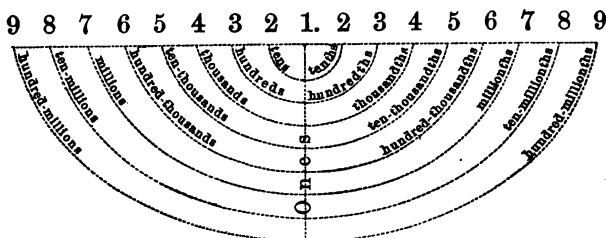
112. A decimal expressed by

one figure	} is	tenths,	} and its unit is	1 tenth,
two figures		hundredths,		1 hundredth,
three figures		thousandths,		1 thousandth,
four figures		ten-thousandths,		1 ten-thousandth,
five figures		hundred-thousandths,		1 hundred-thousandth,
six figures		millionths,		1 millionth.

And similarly for any greater number of decimal figures.

113. Orders of units at equal distances to the right and left of ones have corresponding names, as shown in the

DIAGRAM OF DECIMAL NOTATION.



How many decimal figures are required to express

- | | | |
|-------------------------|------------------------|---------------------|
| 1. Hundredths? | 3. Tenths? | 5. Ten-thousandths? |
| 2. Thousandths? | 4. Millionths? | 6. Ten-millionths? |
| 7. Hundred-thousandths? | 8. Hundred-millionths? | |

What is the name of a decimal expressed

- | | | |
|----------------------|---------------------|----------------------|
| 9. By three figures? | 11. By two figures? | 13. By four figures? |
| 10. By five figures? | 12. By one figure? | 14. By six figures? |

How many figures are required to express

- | | |
|-----------------------------|------------------------|
| 15. Tens? Tenths? | 20. Hundred-thousands? |
| 16. Hundreds? Hundredths? | Hundred-thousandths? |
| 17. Millions? Millionths? | 21. Hundred-millions? |
| 18. Thousands? Thousandths? | Hundred-millionths? |
| 19. Ten-millions? | 22. Ten-thousands? |
| Ten-millionths? | Ten-thousandths? |

What place, counting from ones, is the place

- | | |
|-------------------------|-----------------------------|
| 23. Of thousands? | 30. Of hundred-thousandths? |
| 24. Of ten-thousandths? | 31. Of hundred-millions? |
| 25. Of millions? | 32. Of hundred-millionths? |
| 26. Of hundredths? | 33. Of tens? Of tenths? |
| 27. Of thousandths? | 34. Of ten-thousands? |
| 28. Of ten-millions? • | 35. Of ten-millionths? |
| 29. Of hundreds? | 36. Of hundred-thousands? |

37. Of millionths?

Of what order of units, integral or decimal,

- | | |
|-------------------------|------------------------------|
| 38. Are hundreds? | 44. Are ten-thousandths? |
| 39. Are hundredths? | 45. Are millionths? |
| 40. Are millions? | 46. Are ten-thousands? |
| 41. Are thousandths? | 47. Are hundred-thousandths? |
| 42. Are thousands? | 48. Are ten-millions? |
| 43. Are ten-millionths? | 49. Are hundred-millionths? |

114. When the right-hand figure of a decimal expresses ten-thousandths, the whole decimal is read as ten-thousandths; when the right-hand figure expresses hundred-thousandths, the whole decimal is read as hundred-thousandths; and so on.

Ten-thousandths are written			Hundred-thousandths are written		
.0001	.0005	.0008	.00001	.00004	.00007
.0003	.0006	.0009	.00002	.00006	.00009

115. PRINCIPLES OF DECIMAL NOTATION.

I. *Ten units of any order are one unit of the next higher order.*

II. *One unit of any order is ten units of the next lower order. (See 25.)*

A. Copy and read

.0002	.0480	.40003
.0056	1.0006	8.02904
.1301	20.0809	9.06041
.0400	.00024	34.21008

B. Write in words

.9018	80.96710
508.72023	3,000.0845
7.00068	101.03478
.18000	45.75692

C. Copy and read

8.528040	25.580016	.1413948	59.00654387
.4366576	.256153	709.400365	3,054.26405746

D. Express by figures

1. 5 ten-thousandths; 62 ten-thousandths; 207 ten-thousandths; 13 and 59 ten-thousandths.

2. Five hundred seventeen and three thousand six hundred forty-seven ten-thousandths.

3. Five thousand eighteen hundred-thousandths.
4. Two thousand sixteen ten-thousandths.
5. One hundred fifteen ten-thousandths.
6. 97 thousand and 18 ten-thousandths; 12 hundred-thousandths; 600 thousand and 284 hundred-thousandths.
7. Six hundred thousand two hundred four millionths.
8. One hundred ninety-seven ten-millionths.
9. Five hundred ninety-one millionths.
10. Two hundred seven thousand fifty-six ten-millionths.
11. 46 million 274 thousand 508 hundred-millionths.
12. 17 and 1,425 hundred-millionths.
13. Ninety million and forty-one ten-millionths.
14. Thirty-four million seventeen hundred-millionths.

116. RULE FOR DECIMAL NOTATION.

Write the decimal point, and after it the figures that express the units of each order.

117. RULE FOR DECIMAL NUMERATION.

Read the decimal as an integer, and give to it the name of its lowest order.

EXERCISES IN DECIMAL NOTATION AND NUMERATION.

Write and read the numbers expressed by

1. 9 thousandths; 23 thousandths; 35 and 7 tenths; 4 and 276 thousandths.
2. 9 and 18 ten-thousandths; 55 and 5 hundredths; 2,987 ten-thousandths; 4 and 68,001 ten-millionths.
3. 400,000 and 4 hundred-thousandths.
4. 1 thousand and 20 thousand 84 hundred-thousandths; 7 thousand 17 and 4 millionths.
5. 78 thousand and 219 millionths; 106,204 hundred-millionths; 6 and 49 hundred-millionths.

Express by figures

6. Forty-one thousand thirty-six and two hundred seventy-three thousandths.

7. Fourteen hundred-thousandths.

8. Forty-four and forty-four hundred-thousandths.

9. Two hundred six thousand four hundred seventy and three tenths.

10. 50 million and 50 thousand 5 hundred 12 hundred-thousandths.

11. 101 million 101 thousand 101 and 1 million 1 thousand 1 hundred-millionths.

12. Sixty-one million thirty-two thousand eight hundred seventy-six and two million eight hundred fifty thousand forty-one ten-millionths.

13. One hundred seventy-two and eight tenths; six hundred twenty-four hundred-thousandths.

14. One hundred fifty-two million six hundred fifty and fifty million forty thousand thirty-six hundred-millionths.

15. Sixty-five thousand and seven ten-thousandths.

16. Thirty and six thousand eight ten-thousandths.

118. *Currency* is the money used in trade and commerce.

The currency of the United States is a *decimal currency*. It is sometimes called *Federal Money*.

119. The *money units* in common use are the *dollar*, the *cent*, and the *mill*.

a. A cent is 1 hundredth of a dollar; and

A mill is 1 tenth of a cent, or 1 thousandth of a dollar. Hence,

10 mills are 1 cent.

100 cents " 1 dollar.

Write 1 mill, \$.001.

" 6 mills, \$.006.

" 10 cents 5 mills, \$.105.

5 dollars 56 cents 8 mills, \$5.568.

20 dollars 20 cents 1 mill, \$20.201.

7 dollars 4 cents 3 mills, \$7.043.

\$.0006 is 6 tenths of a mill; \$.0085 is 8 and 5 tenths mills.

\$.2943 is 29 cents 4 and 3 tenths mills.

\$15.65425 is 15 dollars 65 cents 4 and 25 hundredths mills.

b. *Write cents as hundredths, and mills as thousandths, of a dollar.*

c. *Read decimal parts of a dollar less than mills as decimals of a mill.*

120. Halves, fourths, and eighths of a cent are extensively used in business computations.

$\frac{1}{2}$ cent or \$.00 $\frac{1}{2}$	is 5 mills or \$.005
$\frac{1}{4}$ " "	\$.00 $\frac{1}{4}$ " 2.5 " " \$.0025
$\frac{3}{4}$ " "	\$.00 $\frac{3}{4}$ " 7.5 " " \$.0075
$\frac{1}{8}$ " "	\$.00 $\frac{1}{8}$ " 1.25 " " \$.00125
$\frac{3}{8}$ " "	\$.00 $\frac{3}{8}$ " 3.75 " " \$.00375
$\frac{5}{8}$ " "	\$.00 $\frac{5}{8}$ " 6.25 " " \$.00625
$\frac{7}{8}$ " "	\$.00 $\frac{7}{8}$ " 8.75 " " \$.00875

EXERCISES.

Copy and read

- | | |
|------------|--------------|
| 1. \$.225 | 4. \$300.567 |
| 2. \$.007 | 5. \$12.108 |
| 3. \$5.751 | 6. \$90.025 |

Write

- | |
|---------------------------------|
| 7. 8 mills; 15 cents 6 mills. |
| 8. 83 dollars 12 cents 5 mills. |
| 9. 400 dollars 8 cents 1 mill. |

Write in decimal form and read

10. $12\frac{1}{2}$ cents; $6\frac{1}{4}$ cents; $18\frac{3}{4}$ cents.

11. $65\frac{3}{8}$ cents; $85\frac{3}{8}$ cents; $2\frac{7}{8}$ cents; $\frac{1}{8}$ cent.

Write the decimal parts less than cents in fractional form, and read

12. \$.375; \$.2025; \$1.09125; \$10.00625; \$105.56875.

13. Seventy-five dollars thirty-seven and 1 half cents.

14. One thousand dollars one cent one mill.

15. Nine dollars nine and one eighth cents.

16. Fifteen dollars forty-three cents seven and five tenths mills; four dollars three and one eighth cents.

17. Twelve and one half cents; thirty-one and one fourth cents.

SECTION II.

REDUCTION.

121. Reduction is the process of changing numbers from given to required units, without changing their values.

Changing tenths to hundredths or thousandths; thousandths to hundredths, tenths, or ones; dollars to cents or mills; mills or cents to dollars, are examples of reduction.

The same values are expressed

- | | |
|---|--|
| <p>1. By .5, .50, and .500.</p> <p>2. By 2, 2.0, and 2.00.</p> <p>3. By 7.3, 7.30, and 7.300.</p> | <p>4. By .6300, .630, and .63.</p> <p>5. By 9.00, 9.0, and 9.</p> <p>6. By 3.400, 3.40, and 3.4.</p> |
|---|--|

122. Reduction of decimals is based upon the following

PRINCIPLE. *Annexing decimal ciphers to a number, or removing decimal ciphers from the right of a number, does not change its value.*

Reduce

- | | |
|--|--|
| <p>1. .7 to hundredths.</p> <p>2. .025 to millionths.</p> <p>3. 62 to ten-thousandths.</p> <p>4. .930 to hundredths.</p> | <p>5. .003000 to thousandths.</p> <p>6. 800 hundredths to ones.</p> <p>7. 75 tenths to ones.</p> <p>8. 368 hundredths to ones.</p> |
|--|--|

How are hundredths reduced { 9. To thousandths? | 11. To tenths?
 { 10. To ten-millionths? | 12. To ones?

13. How are tenths, hundred-thousandths, thousandths, ones, and ten-thousandths reduced to millionths?

Reduce

Reduce to the same decimal unit

- | | |
|--|---|
| <p>14. 5.3 to thousandths.</p> <p>15. .07 to millionths.</p> <p>16. 18.602 to ten-thousandths.</p> | <p>17. 1.2, 4.37, 192, and .0004.</p> <p>18. 30.251, .0089, and 3.000004.</p> <p>19. 6.0108, 57.8, 234, and 2.34.</p> |
|--|---|

123. The same values are expressed

- | | |
|--------------------------------------|---------------------------------|
| 1. By \$5, \$5.00, and 500 cents. | 4. By 200 cents and \$2. |
| 2. By \$5, \$5.000, and 5,000 mills. | 5. By 675 cents and \$6.75. |
| 3. By \$.37, \$.370, and 370 mills. | 6. By 953 mills and 95.3 cents. |
7. By 4,621 mills, 462.1 cents, and \$4.621.
 8. By 15 mills, 1.5 cents, and \$.015.
 9. By \$31.25 and 3,125 cents. Hence,

In decimal currency,

- a. To reduce dollars to cents:—*Annex two ciphers.*
 b. To reduce dollars to mills:—*Annex three ciphers.*
 c. To reduce cents to mills:—*Annex one cipher.*
 d. To reduce dollars and cents to cents; or dollars, cents, and mills to mills:—*Remove the dollar mark and the decimal point.*
 e. To reduce dollars and cents to mills:—*Annex one cipher, and remove the decimal point.*
 f. To reduce cents to dollars:—*Point off two decimal places, and prefix the dollar mark.*
 g. To reduce mills to cents:—*Point off one decimal place.*
 h. To reduce mills to dollars:—*Point off three decimal places, and prefix the dollar mark.*

Reduce

- | | |
|----------------------------|-----------------------------|
| 1. 93 dollars to cents. | 2. 86,000 cents to dollars. |
| 3. 57 cents to mills. | 4. 359 mills to cents. |
| 5. 218 dollars to mills. | 6. 9,274 mills to dollars. |
| 7. \$.40 to mills. | 8. 6,000 cents to dollars. |
| 9. \$3 to cents; to mills. | 10. 3,219 mills to cents. |
| 11. \$3.40 to mills. | 12. 3,219 mills to dollars. |

Reduce to mills

13. \$.09; \$.83.
 14. \$.213; \$.605.
 15. \$7; \$32; \$.082.

Reduce to cents

16. \$4; \$15.
 17. \$3.27; \$10.50.
 18. 875 mills.

Reduce to dollars

19. 300 cents.
 20. 4,275 cents.
 21. 2,047 mills.

SECTION III.

ADDITION.

124. *The principles for addition of integers, page 23, apply equally to addition of decimals.*

Written Work.—Ex. What is the sum of 7.4875, 836.5, .34, 85.075, and 973?

PROCESS.

$$\begin{array}{r} 7.4875 \\ 836.5 \\ .34 \\ 85.075 \\ 973 \\ \hline \end{array}$$

EXPLANATION.—I write the numbers so that units of the same order stand in the same column.

I begin at the right and add as in integers, and place a decimal point in the result under the decimal points in the parts.

$$1,902.4025$$

Always place the decimal point in the result, when the tenths of the result are written.

PROBLEMS.

<u>1</u>	<u>2</u>		<u>3</u>	<u>4</u>
.967	.125 tons		800.1	\$121.10
.00054	1.25 tons		9.60	38.47
953.5	12.5 tons		2,064.25	92.86
7.375	.0125 tons		167.4	582.79
<u>6.75</u>	<u>.00125 tons</u>		<u>283</u>	<u>810.04</u>

<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	
\$ 7.28	\$.58	\$2,000	47.25	days
241.09	.145	5.75	5.00695	days
.42	.0275	48.01	193.9	days
.96	.5625	.495	5.876	days
<u>44.52</u>	<u>.095</u>	<u>359.17</u>	<u>9.00005</u>	<u>days</u>

9. A silversmith used 4.75 ounces of silver in making vases, 8.65 ounces in making goblets, and 10.6 ounces in making napkin rings. How much silver did he use?

10. A family used .732 of a ton of coal in February, .824 of a ton in March, .688 of a ton in April, and .595 of a ton in May. How many tons of coal did they use?

11. In four meadows containing 11.25 acres, 6.75 acres, 13.33 acres, and 8.72 acres, are how many acres?

12. A boy sold 3.75 bushels, 5.625 bushels, 9.5 bushels, and 6.25 bushels of pears. How many bushels did he sell?

13. A seedsman sold to five farmers 2.25 bushels, 1 bushel, 3.5 bushels, 4.75 bushels, and 3.225 bushels of grass seed. How many bushels did he sell?

14. Find the sum of two hundred and four hundredths, five thousand one hundred eight and seven thousand three millionths, one hundred thirteen thousand seven hundred six and two thousand five hundred four ten-thousandths, and ten and fifty-five millionths.

15. By selling a horse for \$183.75, I lost \$24.50. For how much should I have sold him, to gain \$39.70?

16. A mechanic earned \$56.25 in January, \$45.63 in February, \$67.50 in March, \$65.87½ in April, and \$75 in May. How much did he earn in the five months?

17. A lady bought 3 dozen buttons for \$1.08, 2 yards of ribbon for \$.37½, 6 yards of muslin for \$1.18½, some needles for \$.31½, a belt for \$.75, and a dress for \$10.62½. How much did her purchases amount to?

18. A grocer bought six hogsheads of molasses, containing 117.5 gallons, 124 gallons, 129.3175 gallons, 104.75 gallons, 130.0625 gallons, and 131.5625 gallons. How many gallons of molasses did he buy?

19. What is the sum of 967 thousandths, 54 hundred-thousandths, 953 and 5 tenths, 7 and 375 thousandths, 1,000 and 1 ten-thousandth, 6 and 75 hundredths, 8 and 80,808 hundred-thousandths, and 483?

SECTION IV.

SUBTRACTION.

125. *The principle for subtraction of integers, page 40, applies equally to subtraction of decimals.*

Ex. Subtract 16.78 from 38.25; 23.51 from 257.142; and 93.1875 from 130.5.

EXPLANATION.—I	PROCESSES.		
	<u>1</u>	<u>2</u>	<u>3</u>
write the numbers in each example so that units of the subtrahend are under units of like orders in the minuend.	38.25	257.142	130.5
	<u>16.78</u>	<u>23.51</u>	<u>93.1875</u>
	21.47	233.632	37.3125

I begin at the right and subtract, as in integers, and place a decimal point in the result under the decimal point in the minuend and subtrahend.

In the third process, I suppose three decimal ciphers to be annexed to the minuend, when I perform the subtraction.

Always place the decimal point in the result, when the tenths of the result are written.

PROBLEMS.

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
325.48	87.006	1.03045	374	20,000.2875
<u>199.56</u>	<u>9.84</u>	<u>.0009</u>	<u>.125</u>	<u>482.52006</u>
<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>
\$250.35	\$.104	\$100.000	\$1.000	\$50
<u>187.50</u>	<u>.087</u>	<u>5.875</u>	<u>.065</u>	<u>2.875</u>

11. From a piece of linen containing 43.5 yards, a clerk sold 26.8 yards. How many yards remained?

12. 362.413 miles—81.0064 miles=how many miles?

+ 13. At night the snow was 11.37 inches deep, and in the morning it was 13.03 inches deep. How much snow fell during the night?

+ 14. Of a railroad 240.475 miles long, 168.025 miles are double track. How many miles are single track?

15. From a barrel of kerosene containing 42 gallons, 31.25 gallons were drawn. How many gallons remained?

16. Two men built 134 rods of stone fence, one of them building 65.87 rods. How many rods did the other build?

17. From a 5-pound box of starch, a grocer sold 2.0625 pounds. How many pounds remained in the box?

18. From ninety-five and eight thousand five ten-thousandths take ten and forty-four hundredths.

19. A tree 79.95 feet high broke off 4.7 feet above the ground. What was the length of the part broken off?

+ 20. A silver dollar weighs 412.5 grains, and contains 41.25 grains of copper. How much pure silver does it contain?

21. From eight hundred sixty and four hundredths take nineteen and nine thousand fifty-four hundred-thousandths.

+ 22. A cubic foot of gold weighs 1,203.625 pounds, and a cubic foot of iron 450.4375 pounds. How much more does the gold weigh than the iron?

+ 23. If wheat is worth $\$1.18\frac{3}{4}$ per bushel in Milwaukee and $\$1.87\frac{1}{2}$ in New York, how much is added to its value by transportation?

S 24. In a cistern that will hold 320.5 barrels, are 192.8125 barrels of water. How much more water will the cistern hold?

+ 25. Mr. Brown exchanged a silver watch worth \$18.75, for a gold watch worth \$80, paying the difference in money. How much money did he pay?

X 26. A merchant sold a piece of damaged cloth that cost him \$94.37, at a loss of \$26.75. For how much did he sell it?

27. A vessel sailed from Portland, Me., for Mobile, with a cargo of 1,438.275 tons of ice, and 561.895 tons of it melted on the voyage. How much more ice reached Mobile than melted on the voyage?

X 28. A merchant bought a jar of butter for \$15.37½, paying \$6.87½ in cloth, \$4.62½ in groceries, and the balance in money. How much money did he pay?

29. A farmer raised 32.25 bushels of timothy-grass seed. He sowed 4.03125 bushels, and sold 12.125 bushels. How many bushels had he left?

X 30. A laborer received \$6 for his week's work. He paid \$1.62½ for flour, \$.85 for tea, \$.75 for sugar, and \$.37½ for butter. How much money had he left?

X 31. From an ice-house containing 500 tons of ice, a dealer sold 18.263 tons, 15.967 tons, 17.4 tons, and 16.48 tons. How much ice was left in the ice-house?

32. From a cask containing 37.175 gallons of alcohol, a druggist drew at different times .125 of a gallon, 1.5 gallons, .25 of a gallon, and .75 of a gallon. How many gallons remained in the cask?

33. A butcher killed an ox that cost him \$63.37. He retailed the meat for \$61.96, sold the tallow for \$6.08, and the hide for \$8.55. How much were his profits?

34. C has 53.843 acres of land in one field, 75.364 acres in another, and 15.527 acres in a third. How much must he purchase of a neighbor, to have a farm of 200 acres?

X 35. B invests \$1,750.25 in oats, \$786.37½ in corn, and \$2,648.62½ in wheat. He sells the oats for \$2,022.45, the corn for \$831.50, and the wheat for \$2,331.30. Does he gain or lose, and how much, on the oats? On the corn? On the wheat? On the three investments?

SECTION V.

MULTIPLICATION.

126. The methods of written work in multiplication of decimals are based upon the following

PRINCIPLE. *There must be as many decimal places in the product as there are in both factors.*

Ex. 1. The factors are .24 and 39. What is the product?

EXPLANATION.—I write the factors and multiply as in integers; and, since one factor is an integer, and there are two decimal places in the other factor, I point off two decimal figures in the product.	FIRST PROCESS.	SECOND PROCESS.
	$\begin{array}{r} .24 \\ 39 \\ \hline 216 \\ 72 \\ \hline 9.36 \end{array}$	$\begin{array}{r} 39 \\ .24 \\ \hline 156 \\ 78 \\ \hline 9.36 \end{array}$

When one factor is an integer, the product has the same number of decimal places as the other factor.

Ex. 2. Multiply 5.63 by .8.

EXPLANATION.—I write the numbers and multiply as in integers; and, since there are three decimal places in the factors, I point off three decimal figures in the product.

PROCESS.
$\begin{array}{r} 5.63 \\ .8 \\ \hline 4.504 \end{array}$

PROBLEMS.

$\begin{array}{r} \underline{1} \\ 210.735 \\ 9 \\ \hline \end{array}$	$\begin{array}{r} \underline{2} \\ 634.04 \\ 76 \\ \hline \end{array}$	$\begin{array}{r} \underline{3} \\ .19125 \\ 108 \\ \hline \end{array}$	$\begin{array}{r} \underline{4} \\ 250,375 \\ .07 \\ \hline \end{array}$	$\begin{array}{r} \underline{5} \\ 47,232 \\ 7.38 \\ \hline \end{array}$
$\begin{array}{r} \underline{6} \\ \$194.17 \\ 18 \\ \hline \end{array}$	$\begin{array}{r} \underline{7} \\ \$310.75 \\ 236 \\ \hline \end{array}$	$\begin{array}{r} \underline{8} \\ \$5,044 \\ 7.5 \\ \hline \end{array}$	$\begin{array}{r} \underline{9} \\ \$24,960 \\ .25 \\ \hline \end{array}$	$\begin{array}{r} \underline{10} \\ \$74,809 \\ 17.05 \\ \hline \end{array}$
$\begin{array}{r} \underline{11} \\ \text{Multiply } 4.29 \\ \text{by } .27 \\ \hline \end{array}$	$\begin{array}{r} \underline{12} \\ 9432.6 \\ 55.55 \\ \hline \end{array}$	$\begin{array}{r} \underline{13} \\ \$647.89 \\ 20.009 \\ \hline \end{array}$	$\begin{array}{r} \underline{14} \\ \$296.07 \\ 65.33 \\ \hline \end{array}$	$\begin{array}{r} \underline{15} \\ 5.01234 \\ .8007 \\ \hline \end{array}$

16. How many feet is it across a street 5 rods wide?

(1 rod is 16.5 feet.)

17. How many bushels of oats are there in 4 bins, each bin containing 20.75 bushels?

18. How many days are there in 10.7 years?

19. What is the weight of 47 reams of printing-paper, each ream weighing 38.125 pounds?

What is the value {

- 20. Of 37 thousand feet of lumber, @ 28.25?
- 21. Of 29 rolls of wall paper, @ 44c.?
- 22. Of 125 pounds of nails, @ 6c.?
- 23. Of 148 yards of broadcloth, @ \$3.87½?
- 24. Of 55.3 acres of land, @ \$118?

25. If one ton of lead ore yields .765 of a ton of lead, 372.084 tons of ore will yield how many tons of lead?

26. How many tons of flax can be raised on .85 of an acre of land, if 1.8764 tons are raised on one acre?

27. If .35 of a pound of butter is made from 1 gallon of milk, how many pounds of butter can be made from 2,245.5 gallons of milk?

28. If 22.73 gallons of brine are required for 1 bushel of salt, how many gallons are required for 83.25 bushels?

127. Ex. Multiply .75 by .003.

EXPLANATION.—I write the numbers and multiply as in integers; and, since there are five decimal places in the factors, I prefix two decimal ciphers to the product of 75 and 3, thus making the number of decimal places in the product equal to the number in both factors.

PROCESS.

$$\begin{array}{r} .75 \\ .003 \\ \hline .00225 \end{array}$$

When there are not as many figures in the written result as there are decimal places in the factors, supply the deficiency by prefixing decimal ciphers.

PROBLEMS.

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
.0854	.084	.00393	.00049	.06052
<u>.032</u>	<u>.07</u>	<u>.006</u>	<u>.057</u>	<u>.088</u>

6. How much grass seed will be required for .05 of an acre, at the rate of .3 of a bushel to the acre?

7. How far will a locomotive run in .25 of a minute, at the rate of .36 of a mile per minute?

8. How much will .375 of a pound of bicarbonate of soda cost, at \$.18 $\frac{3}{4}$ a pound?

9. Find the cost of 15.5 yards of tape, at \$.00 $\frac{1}{2}$ a yard.

10. A cook used .09 of .31 of a gallon of molasses. How much molasses did she use?

11. Multiply 32 ten-thousandths by 7 hundredths.

128. Ex. Multiply 35.827 by 10, by 100, by 1,000, and by 100,000.

PROCESSES.

$$\begin{array}{rclcl}
 35.827 \times 10 & = & 358.270 & = & 358.27 \\
 35.827 \times 100 & = & 3,582.700 & = & 3,582.7 \\
 35.827 \times 1,000 & = & 35,827.000 & = & 35,827 \\
 35.827 \times 100,000 & = & 3,582,700.000 & = & 3,582,700
 \end{array}$$

Each removal of the decimal point in a number one place to the right, multiplies the number by 10. (See 25.)

PROBLEMS.

Multiply

1. 53.78 by 10. | 3. 6.8794 by 100. | 5. \$.0625 by 100.
 2. \$2.31 by 10. | 4. 59.6043 by 1,000. | 6. \$37.81 $\frac{1}{2}$ by 10,000.

7. What is the total length of 1,000 bars of railroad iron, each bar being .00062 of a mile long?

Find the cost $\left\{ \begin{array}{l} 8. \text{ Of 1,000 fat cattle, @ } \$42.69\frac{1}{2}. \\ 9. \text{ Of 100 days' board, @ } 75c. \\ 10. \text{ Of 10,000 quart bottles, @ } 7\frac{1}{2}c. \end{array} \right.$

129. RULE FOR MULTIPLICATION OF DECIMALS.

I. *Write the numbers and multiply as in integers.*

II. *Point off as many decimal figures in the product as there are decimal places in both factors.*

PROBLEMS.

- | | |
|--|--|
| 1. Multiply 172.84 by 50. | 6. $400,000 \times .00004 =$ how many? |
| 2. Multiply \$2.73 by 8,600. | 7. $397,654 \times 380.07 =$ how many? |
| 3. Multiply .12815 by 93.7. | 8. $\$100,000 \times 5.875 =$ how many? |
| 4. Multiply \$.84 $\frac{1}{2}$ by .946. | 9. $2,500 \times .25 =$ how many? |
| 5. Multiply .0062 by .0008. | 10. $.000007 \times 7,000,000 =$ how many? |

11. How much silk will be required for 9 yards of ribbon, if .085 of a pound is required for one yard?

12. How many yards are there in 25 pieces of tapestry carpeting, each piece containing 62.75 yards?

13. How many rods of stone fence will a man lay in 128 days, if he lays 3.69 rods each day?

14. If a rolling-mill makes 94.2 tons of iron per day, how many tons will it make in 164.25 days?

15. If 3.75 gallons of cider can be made from one bushel of apples, how much cider can be made from 38.5 bushels?

Find the cost

16. Of .84 of a ton of plaster, at \$4.25 a ton.

17. Of 15,000 bushels of wheat, at \$1.06 $\frac{1}{4}$ a bushel.

18. Of 18.4 tons of straw, at \$3.12 $\frac{1}{2}$ a ton.

19. Of 7 pieces of lace, 39 yards each, at \$.37 $\frac{1}{2}$ a yard.

20. How much is the freight on .456 of a ton of goods from New York to Toledo, by railroad, at \$28.60 a ton?

21. What is the value of a million pins, at one-ten-thousandth of a dollar each?

22. I bought 2.5 yards of broadcloth, at \$3.75; 1 yard of cashmere for \$.87 $\frac{1}{2}$; 26 yards of calico, at \$.12 $\frac{1}{2}$; and 14 yards of muslin, at \$.35. What was the cost of the whole?

23. A mechanic earns \$2.75 per day, and his expenses are \$1.40 per day. How much does he save in a week?

24. I bought 42.5 gallons of linseed-oil for \$37.18 $\frac{1}{2}$, and sold it at \$1.12 $\frac{1}{2}$ per gallon. How much did I gain?

SECTION VI.

DIVISION.

130. The methods of written work in division of decimals are based upon the following

PRINCIPLE. *There must be as many decimal places in the quotient as the number of decimal places in the dividend exceeds the number in the divisor.*

Ex. Divide 1,947.15 by 9.

EXPLANATION.—I divide as in integers; and, since there are two decimal places in the dividend and none in the divisor, I point off two decimal places in the quotient.

PROCESS.

$$\begin{array}{r} 9 \overline{) 1,947.15} \\ \underline{216.35} \end{array}$$

When the divisor is an integer, the quotient has the same number of decimal places as the dividend.

PROBLEMS.

$$\begin{array}{r} \underline{1} \\ 9 \overline{) 396} \end{array}$$

$$\begin{array}{r} \underline{2} \\ 39 \overline{) .897} \end{array}$$

$$\begin{array}{r} \underline{3} \\ 55 \overline{) 33.440} \end{array}$$

$$\begin{array}{r} \underline{4} \\ 105 \overline{) 7.89285} \end{array}$$

5. My horse eats .324 of a ton of hay in 9 weeks. How much hay does he eat in a week?

6. If a boarding-house keeper uses 2.1875 barrels of flour in a week, how much flour does she use in a day?

7. A fruit dealer sold 686 boxes of oranges for \$1,543.50. What was the price per box?

8. A gentleman bought a parlor carpet containing 43 yards, for \$96.75. How much did he pay per yard?

9. If 55 peach baskets hold 34.375 bushels, how much does each basket hold?

131. Ex. Divide 15.695 by 7.3.

EXPLANATION.—I divide as in integers; and, since there are three decimal places in the dividend and one decimal place in the divisor, I point off two decimal places in the quotient, and I have 2.15, the required quotient.

PROCESS.

$$\begin{array}{r} 7.3 \overline{) 15.695} (2.15 \\ \underline{146} \\ 109 \\ \underline{73} \\ 365 \\ \underline{365} \end{array}$$

NOTE.—To secure accuracy in pointing off decimal figures in the quotient, many teachers prefer the following method :

1. *Before beginning to divide, cut off, by a line, as many places to the right of the decimal point in the dividend as there are decimal places in the divisor, as shown in the example in the margin.*

2. *In dividing, write the decimal point in the result when all the orders to the left of the line have been used.*

$$\begin{array}{r} 7.3 \overline{) 15.695} (2.15 \\ \underline{146} \\ 109 \\ \underline{73} \\ 365 \\ \underline{365} \end{array}$$

PROBLEMS.

1. How many times is 16.54 contained in 611.98?
2. What is the quotient of .3264 divided by .0034?
3. If one barrel of flour is made from 4.5 bushels of wheat, how many barrels will be made from 67.5 bushels?
4. How many sheets of Russia iron weighing 3.31 pounds each, will a workman use in making 76.13 pounds of stove-pipe?
5. If one overcoat is made from 3.25 yards of cloth, how many overcoats can be made from 61.75 yards?
6. How many casks, each holding 41.315 gallons, will be required, to hold 11,278.995 gallons of alcohol?
7. 15.9392 tons of iron ore will make how many loads, each weighing .9376 of a ton?
8. A carriage ironer paid \$24.72 $\frac{1}{4}$ for bar steel, at \$.07 $\frac{3}{4}$ a pound. How many pounds of steel did he buy?
9. If an acre of land produces 1.92 tons of hay, how much land will produce .9024 of a ton?

132. Ex. 1. Divide 18.24 by 6.4.

EXPLANATION.—I divide as in integers; and when all the figures expressing the dividend have been used, I form a new partial dividend,—by annexing a cipher to the remainder,—and continue the division.

Counting the cipher annexed to form the last partial dividend as a decimal place of the given dividend, I point off two decimal places in the quotient.

The result, 2.85, is the required quotient.

PROCESS.

$$\begin{array}{r}
 6.4 \overline{) 18.24} \quad (2.85 \\
 \underline{128} \\
 544 \\
 \underline{512} \\
 320 \\
 \underline{320} \\
 0
 \end{array}$$

a. When there is a remainder after all the orders of the dividend have been used, form a new partial dividend by annexing a cipher, and continue the division.

b. Decimal ciphers annexed to form a partial dividend, must be counted as decimal places of the given dividend.

NOTE.—Proceeding as directed in Note, page 131, the decimal point is placed in the quotient before writing the first decimal figure.

$$\begin{array}{r}
 6.4 \overline{) 18.24} \quad (2.85 \\
 \underline{128} \\
 544 \\
 \underline{512} \\
 320 \\
 \underline{320} \\
 0
 \end{array}$$

PROBLEMS.

- | | | |
|-----------------------|-----------------------|-------------------------|
| 1. $7854 \div 5.6 =$ | 4. $7.854 \div 5.6 =$ | 7. $.7854 \div .56 =$ |
| 2. $785.4 \div 5.6 =$ | 5. $.7854 \div 5.6 =$ | 8. $.7854 \div .056 =$ |
| 3. $78.54 \div 5.6 =$ | 6. $.7854 \div 56 =$ | 9. $.7854 \div .0056 =$ |

10. Divide 76.94 by 4.9.

$$76.94 \div 4.9 = 15.702\frac{2}{5}; \text{ or } 76.94 \div 4.9 = 15.702 +.$$

When the division does not terminate, or when it has been carried as far as is desirable, express the remainder fractionally, as a part of the quotient; or, write + after the quotient.

Divide, carrying the division to three decimal places,

11. 1.264 by 3. | 12. 3,156.293 by 25.17. | 13. \$650 by 313.

14. A baker paid \$103.60 for 21.25 cords of wood. How much did he pay per cord?

15. A manufacturer made 25 sets of table-spoons that weighed 231 ounces. How much did one set weigh?

16. If .38 of a bushel of grass seed will seed one acre of land, 15.39 bushels will seed how many acres?

17. An Iowa farmer raised 3,045 bushels of corn from 56 acres. How much was the yield to the acre?

18. A bookseller sold 25 arithmetics for \$8.43. How much did he receive apiece for them?

19. Divide an estate of \$31,723.25 equally among 7 heirs.

133. Ex. Divide 42 by .56.

PROCESS.

$$\begin{array}{r} .56 \overline{) 42.00} 75 \\ \underline{392} \\ 280 \\ \underline{280} \end{array}$$

EXPLANATION.—Since there are two decimal places in the divisor and none in the dividend, I annex two decimal ciphers to the dividend before dividing.

There must be at least as many decimal places in the dividend as in the divisor, before beginning to divide.

PROBLEMS.

1. Divide 5,463.9 by 42.02.

2. $\$875 \div \$3.12\frac{1}{2}$ = how many?

3. A farmer exchanged 15 bushels of wheat for flour, receiving 1 sack of flour for every 1.25 bushels of wheat. How many sacks of flour did he receive?

4. If a factory girl weaves 6.25 yards of sheetings in an hour, in how many hours can she weave 40 yards?

5. When the price of rice is \$.06 $\frac{1}{4}$ a pound, how many pounds can be bought for \$3.50?

6. A stationer sold .875 of a gallon of ink, in bottles holding .0625 of a gallon each. How many bottles of ink did he sell?

7. A druggist puts up 23 gallons of cologne in 736 bottles. How much cologne does each bottle contain?

134. Ex. Divide .002 by .08.*

PROCESS.

EXPLANATION.—After dividing, I find that there are five decimal places in the dividend used, and two in the divisor. I therefore point off three decimal places in the result.

$$\begin{array}{r} .08 \overline{) .002} \\ \underline{.025} \end{array}$$

NOTE.—The process is more readily performed by the method given in Note, page 131.

$$\begin{array}{r} .08 \overline{) .002} \\ \underline{.025} \end{array}$$

PROBLEMS.

1. Divide .897 by 39.
2. .27 by 4.32.
3. .7 by 112.
4. .0016 by .512.
5. .07 by 12.8.
6. 2 by 53.1.
7. .1537 by 29.
8. Divide \$8 into 200 equal parts.
9. If .7505 of an ounce of gold-leaf will cover 79 square feet, how much gold-leaf will gild one square foot?
10. \$2.47½ for 275 lemons is how much apiece?

135. Ex. 1. Divide 582.7 by 10, by 100, by 1,000, and by 100,000.

PROCESSES.

$$\begin{array}{rcl} 582.7 \div & 10 = & 58.27 \\ 582.7 \div & 100 = & 5.827 \\ 582.7 \div & 1,000 = & .5827 \\ 582.7 \div & 100,000 = & .005827 \end{array}$$

Each removal of a decimal point in a number one place to the left divides the number by 10.

Ex. 2. Divide 3,725.4 by 700.

EXPLANATION.—Since 700=7 times 100, I divide the dividend by 100, and obtain 37.254; and this result I divide by 7, and obtain 5.322, the required result.

PROCESS.

$$\begin{array}{r} 700 \overline{) 3725.4} \\ \underline{5.322} \end{array}$$

PROBLEMS.

1. Divide 537.8 by 10.
2. Divide 62.5 by 50.
3. Divide 5,960.43 by 900.
4. \$.75 ÷ 100 =
5. \$437.50 ÷ 1,000 =
6. \$30,943.20 ÷ \$15,000 =
7. 434.5 acres of land were divided equally among 10 persons. How much land had each person?

8. An Ohio farmer raised 2,175 bushels of corn from 40 acres of land. How much was the yield to the acre?

9. In how many months will a man whose wages are \$100 per month, earn \$937.50?

10. A railroad 200 miles long was constructed, at a cost of \$8,263,860.50. What was the cost per mile?

136. RULE FOR DIVISION OF DECIMALS.

I. *Annex decimal ciphers to the dividend, when necessary, and divide as in integers.*

II. *Point off as many decimal figures in the quotient as the number of decimal places in the dividend exceeds the number in the divisor.*

a. *Count decimal ciphers annexed to form a partial dividend, as decimal places of the given dividend.*

b. *It is necessary to annex decimal ciphers to the dividend*

1. *When it has a less number of decimal places than the divisor.*

2. *When the dividend, considered as an integer, is less than the divisor considered as an integer.*

3. *When there is a remainder after all the orders of the dividend have been used.*

PROBLEMS.

1. .1632 divided by 3.4 = how many?

2. How many times is .0753 contained in 1,385.52?

3. What is the quotient of 5 divided by 64?

4. Divide 90.5 into 14,480 equal parts.

5. 639 cords \div 11.25 = how many cords?

6. 15.39 bushels are how many times .38 of a bushel?

7. How many pounds of wool will be required for 264 yards of cloth, at the rate of 1 pound for .625 of a yard?

8. If in an hour 18.75 barrels of water run into a cistern that holds 204 barrels, in how many hours will the cistern be filled?

9. In what time will a railroad train run 16 miles, if it runs at the rate of 31.25 miles an hour?

10. I raised 147 bushels of oats on 2.24 acres of land. At what rate did the land yield per acre?

11. If one gallon of sap makes .18 of a pound of maple sugar, how many gallons of sap will make 112.59 pounds of sugar?

12. If 1 bushel of charcoal is made from .0196 of a cord of wood, how many bushels can be made from 5.831 cords?

13. \$564.37½ for 105 sheep is how much a head?

14. \$35 buys how many pounds of sugar, at \$.12½?

15. \$172.50 buys how many lounges, at \$7.50?

16. \$59.06¼ for 31.5 gallons is how much per gallon?

17. \$1.87½ buys how many bushels of plums, at \$2.50 a bushel?

18. At \$.56 a yard, \$24.36 buys how many yards of muslin?

19. How many goblets, each weighing 7.5 ounces, can be made from 176 ounces of silver?

20. 815,105 pounds of hay are how many tons of 2,000 pounds each, and how many pounds over?

21. 124.2 tons of coal will make how many full car loads of 9.5 tons each?

22. 134 bushels of wheat will pay for how many sheep, at 2.5 bushels for 1 sheep?

23. I sold .95 of an acre of land in building-lots of .125 of an acre each. How many lots did I sell?

24. A baker has 834.25 pounds of lard, and he uses 23.75 pounds daily. How many full days will the lard last him, and how many pounds over?

Accounts and Bills.

137. A *debt* is money, goods, or services due from one party to another.

a. A *debtor* is a person from whom a debt is due.

b. A *creditor* is a person to whom a debt is due.

138. A *bill of goods* is a written statement given by the seller to the buyer, containing the date of the purchase; the names of buyer and seller; a list of the goods bought, with their prices; and the total amount or cost.

a. An *item* is each particular in a bill.

b. *Extending an item* is finding the cost of the item.

c. The *footing* is the total cost of all the items in a bill.

139. An *account*, in business transactions, is a written statement of debits and credits between two parties.

a. The *balance of an account* is the difference between the sums of the debits and credits.

b. When a bill or account is paid, the party to whom the payment is made should write at the bottom of the same, *Received payment*, or *Paid*, followed by his name.

PROBLEMS.

Extend the items, and find the footings in the following bills:

1.

Buffalo, June 17, 1882.

Mr. Arthur Newman

Bought of B. F. Brown & Co.

4 papers Garden Seeds,	@ \$.10 . . . \$	
5 Lamp Chimneys,	" .09 . . .	
4 sacks Flour,	" 2.12½ .	
1 Corn Cultivator,	"	9.25
1 Spade, \$.75; 1 Spading Fork, \$1.25		
2 Hoes, \$.63 and \$.81		
		<hr/> \$22.04

2.

Cleveland, Sept. 6, 1882.

Mr. James W. Graham

Bought of Henry Arnold,

5 lb. Java Coffee,	@ 28¢ . . .	\$
10 " Crackers,	" 11¢ . . .	
6 " Butter,	" 30¢ . . .	
4 doz. Oranges,28
1 lb. Japan Tea,		1.10
1 Willow Basket,35

\$

Rec'd payment, Henry Arnold.

Put the following narrations of business transactions into bills of proper forms:

3. -Philadelphia, December 6, 1882, Charles Roberts & Co. sold to Mrs. Eliza Williams, for cash, 2 doz. silver table forks, at \$37.50 per dozen; 1 dozen silver table-spoons for \$33; 3 sets of silver tea-spoons, at \$9.25 per set; and 1 silver cake basket for \$37.50.

4. Albany, N. Y., November 1, 1882, Joseph Daniels bought of James Riley & Co. 15.5 tons of stove coal, at \$4.75; 19 tons of grate coal, at \$5.12½; and 14 cords of wood, at \$5.25.

5. Springfield, December 24, 1881, Jones & Bogart sold to Lyman A. Moore, on account, 1 piece of Lonsdale cotton, 42 yards, at \$.12½; 5 yards of French broadcloth, at \$4.75; 16 yards of Merrimac prints, at \$.09; 8 yards of Irish linen, at \$.68½; and 12 yards of Hamburg edging, at \$.37½.

NOTE.—For outlines of decimals for review, see page 271.

GENERAL REVIEW PROBLEMS IN DECIMALS.

1. Multiply twelve thousandths by twelve hundredths, and divide the product by six ten-thousandths.

2. From nine hundred and nine ten-thousandths subtract nine hundred nine ten-thousandths, and divide the remainder by nine hundred thousandths.

3. What is the quotient of .01 divided by 12.8?

4. If a clerk wishes to save \$100 a year out of a salary of \$900, how much can he spend per week?

5. If 105.6 tons of rails are required for 1 mile of railroad track, how many tons are required for 137.55 miles?

6. How much is the freight on a cargo of 25,380 bushels of wheat, from Chicago to Buffalo, at \$.04 $\frac{1}{2}$ per bushel?

7. A half-dime a day is how much a year?

8. 31 laborers received \$1,046.25 for working 22.5 days. What were the average daily wages?

9. When tomatoes are worth \$3 a bushel, what part of a bushel can be bought for \$.37 $\frac{1}{2}$?

10. I sowed 2.736 quarts of clover seed in my orchard, at the rate of 5.76 quarts to the acre. How much land is there in my orchard?

11. The taxes paid in a certain school-district one year were as follows: By A, \$38.75; B, \$10.50; C, \$132.50; D, \$6; E, \$58.75; F, \$2.50; Glass Manufactory, \$1,057.50; H, \$30; I, \$1.50; J, \$8.60; K, \$141.80; L, \$3.75; M, \$530; National Bank, \$1,515; O, \$137.60; P, \$6.70; Q, \$199.60; Railroad Company, \$895; S, \$9.60; T, \$3.50; U, \$266.75; V, \$176.25; and W, \$2.75. What was the amount?

12. A housekeeper uses .375 of a pound of sugar to a jar of fruit. If she has 25 pounds of sugar, how many jars can she put up, and how much sugar will she have left?

13. A farmer raised 823.3 bushels of oats on 15 acres, and 466.45 bushels on 7 acres. What was the average yield per acre from the two pieces of land?

14. 25 miles of a railroad 57.36 miles long cost \$13,758.40 per mile, 17 miles cost \$16,521.72 per mile, and the remainder cost \$18,125.12½ per mile. What was the average cost per mile of the entire road?

15. A laborer earns \$1.31½ per day, his wife \$.62½, and each of 3 children \$.37½. What are the earnings of the family per week?

16. If 100 sheep cost \$437.50, what is the price per head?

17. How many bushels of onions can be raised on 3.27 acres, at the rate of 415 bushels to the acre?

18. How many tons of broom-corn can be raised from .85 of an acre, if 1,876 tons can be raised from one acre?

19. The owner of a schooner sold .3125 of her to the captain. What part of the vessel did he still own?

20. A contractor built a house for \$3,725. The materials cost him \$2,641.37½, and he paid \$1,796.50 for labor. Did he make or lose money, and how much?

21. What is the cost of 32.5 bushels of oats, at \$.56½?

22. To-day Mary Morton bought of me 15 yards of dress silk, at \$1.75; 3 yards of satin, at \$1.87½; 6 yards of French lace, at \$.81½; and 12 yards of gingham, at \$.28. Make out the bill.

23. On the 1st day of May last, Andrew Erwin bought of Potter & Co., of Philadelphia, 6 pairs of calf boots, @ \$4.50; 8 pairs of kip boots, @ \$3.62½; 4 pairs of ladies' kid boots, @ \$2.75; and 12 pairs of ladies' cloth boots, @ \$2.12½. Make out and receipt the bill.

CHAPTER III.

PROPERTIES OF NUMBERS.

SECTION I.

FACTORS AND DIVISORS.

140. The *integral factors* of a number are those integers of which the number is the product.

One integer is *exactly divisible* by another when the quotient is an integer.

141. A *composite number* is a number that has other integral factors besides itself and 1.

142. A *prime number* is a number that has no integral factors besides itself and 1.

a. A *prime factor* is a factor that is a prime number.

b. An *even number* is a number that is exactly divisible by 2.

c. An *odd number* is a number that is not exactly divisible by 2.

Oral Work.—1. Name all the composite numbers between 30 and 75, and tell why they are composite.

2. Name all the prime numbers from 1 to 50.

3. What integers less than the number 20 are even? Why?

4. What integers between 30 and 50 are odd? Why?

143. *Factoring* is the process of finding the integral factors of a number.

An *exact divisor* of a number is any integral factor of that number.

A. What are the integral factors

1. Of 21? | 2. Of 35? | 3. Of 18? | 4. Of 29? | 5. Of 63?

What numbers are exact divisors

6. Of 15?	9. Of 24?	12. Of 77?	15. Of 64?
7. Of 27?	10. Of 56?	13. Of 49?	16. Of 75?
8. Of 35?	11. Of 45?	14. Of 95?	17. Of 108?

What are the prime factors

18. Of 8? 19. Of 36? 20. Of 50? 21. Of 72? 22. Of 128?

Any number is exactly divisible

By 2, if it is an even number.

By 3, if the sum of its digits is exactly divisible by 3.

By 4, if the number expressed by its two right-hand figures is exactly divisible by 4.

By 5, if its right-hand figure is 5 or 0.

By 6, if it is even, and the sum of its digits is exactly divisible by 3.

By 8, if the number expressed by its three right-hand figures is exactly divisible by 8.

By 9, if the sum of its digits is exactly divisible by 9.

By 10, if its right-hand figure is 0.

B. Of the twelve numbers in the margin,

1. Which are exactly divisible by 2?	78	416	656
2. By 3?	95	360	777
3. By 4?	168	595	1,260
4. By 5?	252	423	2,520
5. By 6?			
6. By 8?			
7. By 9?			
8. By 10?			

CASE I. Prime factors.

Written Work.—Ex. Find the prime factors of 210.

EXPLANATION.—Since 210 is an even number, I divide it by the prime factor 2. Since the sum of the digits of 105 is exactly divisible by 3, I divide 105 by the prime factor 3. Since the right-hand figure of 35 is 5, I divide 35 by the prime factor 5, and obtain the prime number 7.

2, 3, 5, and 7 are the prime factors required.

PROCESS.			
210	105	35	7
2	3	5	7

144. RULE FOR PRIME FACTORS.

I. *Divide the given number by any prime factor.*

II. *If the quotient is a composite number, divide it in like manner; and so continue to divide, till the quotient is a prime number.*

The divisors and the last quotient are the prime factors.

PROBLEMS.

Find the prime factors of $\left\{ \begin{array}{l} 1. 315. \\ 2. 436. \end{array} \right. \left| \begin{array}{l} 3. 555. \\ 4. 863. \end{array} \right. \left| \begin{array}{l} 5. 729. \\ 6. 954. \end{array} \right. \left| \begin{array}{l} 7. 2,838. \\ 8. 9,765. \end{array} \right.$

CASE II. Common Prime Factors.

Oral Work.—145. What number is an exact divisor of

- | | | |
|---------------|---------------------|------------------------------|
| 1. 9 and 15? | 5. 9, 12, and 15? | 9. 54, 36, and 81? |
| 2. 16 and 28? | 6. 18, 30, and 42? | 10. \$30, \$75, and \$90? |
| 3. 45 and 63? | 7. 36, 84, and 120? | 11. \$.27, \$.63, and \$.81? |
| 4. 19 and 72? | 8. 27, 45, and 72? | 12. \$50 and \$90? |

Written Work.—Ex. Find all the common prime factors of 90, 120, and 210.

EXPLANATION.—I write the numbers in columns, as for addition, and divide successively by the common prime factors 2, 3, and 5, and write the quotients in columns at the right of the numbers divided.

PROCESS.			
90	45	15	3
120	60	20	4
210	105	35	7
2	3	5	

The factors 2, 3, and 5 are the common prime factors required.

PROBLEMS.

Find all the common prime factors

- | | | |
|------------------|--------------------|-------------------------|
| 1. Of 36 and 80. | 3. Of 72 and 240. | 5. Of 45, 105, and 180. |
| 2. Of 64 and 96. | 4. Of 120 and 400. | 6. Of 52, 72, and 148. |

CASE III. Greatest Common Divisor.

Oral Work.—146. What is the greatest exact divisor

- | | | |
|------------------|-------------------|------------------------|
| 1. Of 27 and 36? | 3. Of 66 and 99? | 5. Of 24, 40, and 56? |
| 2. Of 42 and 70? | 4. Of 80 and 108? | 6. Of 75, 45, and 120? |

147. A *common divisor* of two or more numbers is any factor common to those numbers.

148. The *greatest common divisor* of two or more numbers is the greatest factor common to those numbers.

1. What composite number is the greatest common divisor of 24, 60, and 96?

2. Of what prime factors is this greatest common divisor the product?

3. The prime factors of this greatest common divisor are also prime factors of how many of the numbers 24, 60, and 96?

4. The product of any two or more numbers is the greatest common divisor of what numbers?

149. PRINCIPLE. *The greatest common divisor of two or more numbers is the product of all their common prime factors.*

Written Work.—Ex. Find the greatest common divisor of 105, 525, and 315.

EXPLANATION.—I find the common prime factors of 105, 525, and 315 to be 3, 5, and 7. I then multiply these common prime factors together, and obtain 105, which is the greatest common divisor of the given numbers.

PROCESS.

105	35	7	1
525	175	35	5
315	105	21	3
$3 \times 5 \times 7 = 105$			

PROBLEMS.

Find the greatest common divisor

- | | |
|----------------------|---------------------------------|
| 1. Of 96 and 128. | 6. Of 105, 135, and 180. |
| 2. Of 240 and 1,200. | 7. Of 288, 216, and 504. |
| 3. Of 196 and 84. | 8. Of 280, 196, and 112. |
| 4. Of 102 and 153. | 9. Of 168, 280, 182, and 252. |
| 5. Of 351 and 3,861. | 10. Of 2,835, 5,670, and 4,455. |

150. RULE FOR GREATEST COMMON DIVISOR.

I. Divide the given numbers by any common prime factor; divide the results in the same manner; and so continue, till results are obtained that have no common prime factor.

II. Multiply together all the numbers used as divisors.

PROBLEMS.

Find the greatest common divisor

- | | |
|--------------------|--------------------------------|
| 1. Of 28 and 98. | 5. Of 18, 27, and 45. |
| 2. Of 116 and 732. | 6. Of 78, 90, and 378. |
| 3. Of 252 and 280. | 7. Of 2,835, 2,455, and 5,670. |
| 4. Of 450 and 792. | 8. Of 3,150, 4,050, and 4,950. |

9. What is the length of the longest chain that will exactly measure the length and width of a piece of land which is 160 rods long and 100 rods wide?

10. A farmer draws to market 1,200 bushels of wheat, 864 bushels of corn, 784 bushels of barley, and 1,786 bushels of oats—each kind by itself—in loads of the greatest possible equal number of bushels. How many bushels does he draw at a load? How many loads of each kind does he draw?

11. If 1,080 yards, 360 yards, 680 yards, and 480 yards of carpeting are laid on the floors of rooms of equal size in a hotel, and the largest size possible that exactly uses all the carpeting of each kind, how much carpeting is used for a room? How many rooms are carpeted?

12. A merchant tailor used three pieces of cloth containing 95, 205, and 380 yards in making suits, using the same amount of cloth for each suit, and the greatest amount possible without leaving remnants. How many suits did he make?

SECTION II.

MULTIPLES.

151. A *multiple* is any integer of which a given integer is a factor.

Oral Work.—1. Name some number that is a multiple of 4.

A multiple of 4 is any number of which 4 is an integral factor; and 4 is an integral factor of 2 times 4 or 8, 3 times 4 or 12, 4 times 4 or 16, and so on.

Name three numbers } 2. Of 7. | 4. Of 6. | 6. Of 15.
that are multiples } 3. Of 5. | 5. Of 9. | 7. Of 40.

CASE I. Common multiples.

152. 1. Name the first four multiples of 3.

2. Name the first three multiples of 4.

3. Which one of these multiples is a multiple of 3 and 4?

4. What number is a multiple of 4 and 6?

A multiple of 4 and 6 is a number of which 4 and 6 are integral factors; and 4 and 6 are integral factors of 4 times 6 or 24.

What number is a multiple

5. Of 3 and 8? | 7. Of 4 and 7? | 9. Of 3, 2, and 11?
6. Of 2 and 5? | 8. Of 6 and 25? | 10. Of 4, 7, and 5?

153. A *common multiple* of two or more numbers is any integer of which each of the given numbers is an integral factor.

1. What are the prime factors of 12?

2. What are the other factors of 12?

3. Then, of what numbers is 12 a multiple?

4. Of what numbers is 40 a multiple?

5. Of what numbers is 21 a multiple?

6. Find a common multiple of 6 and 10.

Find a common multiple

7. Of 9 and 4. | 9. Of 6 and 3. | 11. Of 3, 5, and 4.
 8. Of 7 and 12. | 10. Of 8 and 20. | 12. Of 8, 10, and 7.
 13. What number is a common multiple of 9, 10, and 12?

Written Work.—Ex. Find a common multiple of 16 and 25.

EXPLANATION.—I multiply 16 and 25 together, and obtain their common multiple, 400.

PROCESS.

$$16 \times 25 = 400$$

PROBLEMS.

Find a common multiple

1. Of 9 and 16. | 3. Of 5, 12, and 19. | 5. Of 10, 11, 3, and 31.
 2. Of 17 and 22. | 4. Of 8, 13, and 50. | 6. Of 6, 29, and 67.

CASE II. Least common multiple.

Oral Work.—**154.** What number is a multiple, and what is the least number that is a multiple, of

1. 2 and 6? | 4. 6 and 9? | 7. 2, 4, and 12? | 10. 20 and 30?
 2. 3 and 6? | 5. 4 and 10? | 8. 2, 6, and 5? | 11. 10 and 25?
 3. 4 and 6? | 6. 6 and 8? | 9. 3, 12, and 10? | 12. 3, 4, 6, and 8?

155. The *least common multiple* of two or more numbers is the least integer of which each of the given numbers is an integral factor.

1. What number is a common multiple of 8 and 12?
2. What are the prime factors of 8? Of 12?
3. What number is a common multiple of all the prime factors of 8 and 12?
4. What number is the least common multiple of 8 and 12?

156. PRINCIPLE. *The least common multiple of two or more numbers is a multiple of all the prime factors of each of those numbers, and of no other prime factors.*

Written Work.—Ex. Find the least common multiple of 20, 48, and 56.

EXPLANATION.—I first separate each of the numbers into its prime factors.

Then, comparing separately the prime factors of 20 and 48 with the prime factors of 56—the greatest given number,—I find that in the prime factors of 56 I have all the prime factors of 20 but 5, and all the prime factors of 48 but 2 and 3; and I write these prime factors and 56 in a line, as factors of the required least common multiple.

Multiplying these factors together, I obtain 1,680, which is the least common multiple of the given numbers.

PROCESS.

$$20 = 2 \times 2 \times 5$$

$$48 = 2 \times 2 \times 2 \times 2 \times 3$$

$$56 = 2 \times 2 \times 2 \times 7$$

$$56 \times 5 \times 2 \times 3 = 1,680$$

PROBLEMS.

What is the least common multiple of

- | | | |
|-------------------|------------------------|--------------------------|
| 1. 24 and 66? | 5. 9, 21, 27, and 63? | 9. 54, 72, and 126? |
| 2. 15 and 100? | 6. 32, 56, 96, and 72? | 10. 75, 225, and 400? |
| 3. 8, 12, and 48? | 7. 36, 18, and 24? | 11. 16, 81, 49, and 25? |
| 4. 6, 15, and 90? | 8. 115, 30, and 75? | 12. 216, 132, and 1,728? |

157. Ex. Find the least common multiple of 6, 24, 96, 15, and 60.

EXPLANATION.—I write the numbers in a line, in order, from least to greatest. Since 6 and 15 are factors of 60, and 24 is a factor of 96, I strike out the numbers 6, 15, and 24, and find the least common multiple of the remaining numbers 60 and 96.

PROCESS.

$$\cancel{6} \quad \cancel{15} \quad \cancel{24} \quad 60 \quad 96$$

$$60 = 2 \times 2 \times 3 \times 5$$

$$96 = 2 \times 2 \times 2 \times 2 \times 2 \times 3$$

$$96 \times 5 = 480$$

This least common multiple, 480, is the least common multiple of all the given numbers.

When any of the given numbers are factors of other given numbers, omit those numbers that are factors, and find the least common multiple of the other numbers.

158. RULES FOR MULTIPLES.

I. To find a common multiple:—

Multiply the numbers together.

II. To find the least common multiple:—

1. *Separate the numbers into their prime factors.*

2. *Multiply together the largest given number and those prime factors of the other given numbers not found among the factors of this largest number.*

PROBLEMS.

Find a common multiple	Find the least common multiple
------------------------	--------------------------------

1. Of 50 and 81.

5. Of the first nine integers.

2. Of 3, 8, and 70.

6. Of 5, 51, 10, 34, and 85.

3. Of 20 and 67.

7. Of 9, 60, 45, 72, 15, 35, 18, and 12.

4. Of 135 and 318.

8. Of 21, 35, 7, 100, 15, 28, and 125.

9. What is the least sum of money with which I can purchase melons at 45 cents each, or plums at 27 cents a peck, or peaches at 90 cents a basket, or oranges at 36 cents a dozen?

10. D can pick 40 bushels of apples in a day, E 48 bushels, and F 64 bushels. What is the least number of bushels that will make a number of full days' work for any one of the three men?

11. A can walk round a mile course in 12 minutes, B in 16 minutes, and C in 20 minutes. If they all start together, and walk till they are again together, how many minutes will each walk? How many miles will each walk?

12. What is the least number of gallons of petroleum that will fill, some exact number of times, any one of five casks that hold respectively 34, 54, 68, 108, and 238 gallons?

SECTION III.

CANCELLATION.

Oral Work.—159. What factor will remain, if I remove or strike out

1. From 21 the factor 7? The factor 3?
2. From 18 the factor 3? The factor 6? The factor 2?
3. What is the quotient of 75 divided by 15?
4. Of $\frac{1}{3}$ of 75 divided by $\frac{1}{3}$ of 15?
5. Of $\frac{1}{3}$ of 75 divided by $\frac{1}{3}$ of 15?
6. What factors are common to 15 and 75?
7. If I strike out from 75 all the factors of 15, what factors will remain?

Divide	{	8. 4×6 by 4×3 .	12. $6 \times 9 \times 8$ by $8 \times 6 \times 3$.
		9. 8×7 by 2×7 .	13. $4 \times 10 \times 7 \times 12$ by $4 \times 10 \times 12$.
		10. 5×12 by 10×6 .	14. 3×9 or 27 by 2×9 or 18.
		11. 9×8 by 3×12 .	15. $7 \times 2 \times 6$ by 2×7 .

16. If I omit all the common factors from 60 (the dividend), and 24 (the divisor), what factor of the dividend will remain? What factor of the divisor will remain?

17. If from the number 28 I strike out the factor 7, what is the result? What has been done to the number?

18. The dividend is 64 and the divisor is 16; what is the quotient? Strike out the common factor 8 from dividend and divisor; what is the quotient?

160. Cancellation is the process of omitting or striking out equal factors from the dividend and divisor.

The solution of problems requiring both multiplication and division, may often be shortened by cancellation.

161. PRINCIPLE I. *Cancelling a factor from a number divides the number by that factor.*

PRINCIPLE II. *Cancelling a common factor from dividend and divisor does not change the value of the quotient.*

Written Work.—Ex. 1. Divide $6 \times 9 \times 20$ by 6×4 .

EXPLANATION.—In dividend and divisor are the common factors 6 and 4 ($20 = 5 \times 4$). I cancel these factors, and I have remaining the factors 1, 9, and 5 of the dividend, and 1 and 1 of the divisor.

FIRST PROCESS.

$$\frac{\overset{5}{\cancel{6} \times 9 \times \cancel{20}}}{\underset{1 \quad 1}{\cancel{6} \times \cancel{4}}} = \frac{1 \times 9 \times 5}{1 \times 1} = \frac{45}{1} = 45$$

I multiply together the remaining factors of the dividend, and also the remaining factors of the divisor, and obtain 45 for a new dividend and 1 for a new divisor; and completing the division, I have 45, the quotient required.

SECOND PROCESS.

$$\frac{\overset{5}{\cancel{6} \times 9 \times \cancel{20}}}{\underset{1}{\cancel{6} \times \cancel{4}}} = \frac{45}{1} = 45$$

The work is commonly written as shown in the second process.

Ex. 2. Divide 16×21 by 7×8 .

PROCESS.

$$\frac{\overset{2 \quad 3}{\cancel{16} \times \cancel{21}}}{\underset{1}{\cancel{7} \times \cancel{8}}} = \frac{6}{1} = 6$$

Ex. 3. Divide $8 \times 25 \times 45$ by $15 \times 24 \times 2$.

PROCESS.

$$\frac{\overset{2}{\cancel{8} \times 25 \times \cancel{45}}}{\underset{2}{\cancel{15} \times \cancel{24} \times \cancel{2}}} = \frac{25}{2} = 12\frac{1}{2}$$

a. Cancelling any factor or number leaves 1 in the place of the factor or number cancelled.

b. When all the other factors of either dividend or divisor are cancelled, write the 1. In all other cases omit it.

PROBLEMS.

- | | | |
|----------|-------------------------------------|---|
| Divide { | 1. 72 by 3×8 . | 4. $14 \times 16 \times 18$ by $7 \times 8 \times 9$. |
| | 2. $5 \times 5 \times 5$ by 25 . | 5. 240×99 by 80×33 . |
| | 3. 10×12 by 5×6 . | 6. $20 \times 32 \times 44$ by $5 \times 8 \times 11$. |

7. What is the quotient of 35×17 divided by 5×7 ?

8. What is the quotient of $8 \times 5 \times 3 \times 6 \div 9 \times 10 \times 4$?

9. What is the quotient of $7 \times 12 \times 6 \times 16 \div 72 \times 32$?

$\begin{array}{r} \overset{10}{\text{Divide}} \quad \underline{975} \\ \text{by} \quad 13 \times 15 \end{array}$	$\begin{array}{r} \overset{11}{\text{Divide}} \quad \underline{1365} \\ \text{by} \quad 13 \times 15 \end{array}$	$\begin{array}{r} \overset{12}{\text{Divide}} \quad \underline{5 \times 28 \times 5} \\ \text{by} \quad 175 \end{array}$	$\begin{array}{r} \overset{13}{\text{Divide}} \quad \underline{5 \times 9 \times 5 \times 7} \\ \text{by} \quad 175 \end{array}$
--	---	--	--

$\begin{array}{r} \overset{14}{\text{Divide}} \quad \underline{200 \times 24 \times 36} \\ \text{by} \quad 144 \times 60 \end{array}$	$\begin{array}{r} \overset{15}{\text{Divide}} \quad \underline{7800} \\ \text{by} \quad 390 \times 4 \times 3 \end{array}$	$\begin{array}{r} \overset{16}{\text{Divide}} \quad \underline{27 \times 55 \times 96 \times 84} \\ \text{by} \quad 33 \times 132 \times 28 \times 15 \end{array}$
---	--	--

17. The factors of a dividend are 4, 15, and 27; and of a divisor, 3, 3, 4, and 45. What is the quotient?

18. The dividend is $24 \times 9 \times 15 \times 21$, and the divisor is $5 \times 7 \times 36 \times 108$. What is the quotient?

19. How much coffee, at 30 cents a pound, must be given in exchange for 6 pounds of butter, at 40 cents a pound?

20. A farmer exchanged 360 sheep, valued at \$2.75 per head, for cows at \$45 each. How many cows did he buy?

21. How many bushels of turnips, at \$.25 per bushel, will pay for 36 pounds of tea at \$.75 per pound?

22. If a boat sails 24 miles in 4 hours, how many miles will it sail in 2×8 hours?

23. How many tons of hay at \$20 a ton, are worth as much as 60 bushels of wheat at \$2 a bushel?

24. If a laborer can earn \$64 in 30 days, how much can he earn in 35 days?

25. If 12 men can do a piece of work in 30 days, in what time can 9 men do the same work?

26. If 12 men can do a piece of work in 30 days, working 10 hours a day, in what time can 15 men do the same, working 8 hours a day?

NOTE.—For outlines of properties of numbers for review, see page 271.

CHAPTER IV.

FRACTIONS.

SECTION I.

NOTATION AND NUMERATION.

162. 1. What is the name of one of the parts, when any thing or a *one* is divided into two equal parts?

- | | |
|------------------------------------|----------------------------|
| 2. Into three equal parts? | 4. Into eight equal parts? |
| 3. Into five equal parts? | 5. Into ten equal parts? |
| 6. Into any number of equal parts? | |

Any thing or a *one* is how many

- | | | | | |
|------------|-------------|-------------|---------------|---------------|
| 7. Halves? | 9. Eighths? | 11. Sixths? | 13. Fourths? | 15. Tenths? |
| 8. Fifths? | 10. Thirds? | 12. Ninths? | 14. Sevenths? | 16. Twelfths? |

When any thing or a *one* is divided into nine equal parts,
17. What is the name of the parts?

- | | | |
|--------------------|--------------------|---------------------|
| 18. Of one part? | 20. Of two parts? | 22. Of seven parts? |
| 19. Of four parts? | 21. Of five parts? | 23. Of three parts? |

163. *Fractional parts* are parts obtained by dividing any thing or a *one* into any number of equal parts.

Halves, fifths, eighths, twelfths are fractional parts.

164. A *fractional unit* is one of the equal fractional parts into which a thing or the unit 1 is divided.

1 half, 1 fifth, 1 eighth, 1 twelfth are fractional units.

165. A *fraction* is a number that expresses one or more fractional units.

1 sixth, 5 eighths, 9 tenths are fractions.

A fraction is expressed by two numbers, written one under the other, with a horizontal line between them, thus :
1 eighth, $\frac{1}{8}$; 3 eighths, $\frac{3}{8}$; 1 fifteenth, $\frac{1}{15}$; 11 fifteenths, $\frac{11}{15}$.

1. What numbers express the fraction five eighths?

Which number determines

What is

2. The size of the parts?

5. The fractional unit?

3. The number of the parts?

6. The number of fractional units?

4. The value of one part?

7. The value of the fraction?

166. The *terms* of a fraction are the two numbers used to express it.

167. The *denominator* is that term which names the parts expressed by the fraction. It is written *below* the horizontal line.

168. The *numerator* is that term which numbers the parts expressed by the fraction. It is written *above* the horizontal line.

a. The terms of the fraction $\frac{4}{5}$ are 4 and 5; the denominator is 5; and the numerator is 4.

b. The denominator shows the size of the parts; and the numerator shows the number of parts expressed by the fraction.

169. The numerator of any fraction is a dividend, the denominator is a divisor, and the value expressed by the fraction is the quotient.

$\frac{9}{16}$ expresses the quotient of 9 divided by 16.

A. Read each of the fractions given below, and name

1. The terms;

4. The fractional unit;

6. The dividend;

2. The numerator;

5. The number of frac-

7. The divisor; and

3. The denominator;

tional units;

8. The quotient.

$$\frac{3}{8}$$

$$\frac{1}{3}$$

$$\frac{5}{13}$$

$$\frac{15}{4}$$

$$\frac{11}{8}$$

$$\frac{7}{26}$$

$$\frac{37}{8}$$

$$\frac{13}{2}$$

B. The fraction $\frac{2}{3}$ expresses 2 of the 3 equal parts into which 1 is divided; or 1 of the 3 equal parts into which 2 is divided.

What is expressed

What do you understand

1. By the fraction $\frac{2}{3}$?

3. By $\frac{2}{3}$?

5. By $\frac{1}{10}$?

7. By $\frac{2}{10}$ of a pound?

2. By the number $\frac{2}{3}$?

4. By $\frac{1}{3}$?

6. By $\frac{1}{5}$?

8. By $\frac{2}{3}$ of a dozen?

- C. 1. Which of the fractions in the margin express a value equal to 1? Why? $\frac{1}{3} \quad \frac{7}{12} \quad \frac{15}{18} \quad \frac{23}{26}$
 2. Which express less than 1? Why? $\frac{3}{8} \quad \frac{7}{12} \quad \frac{15}{18} \quad \frac{23}{26}$
 3. Which express more than 1? Why? $\frac{5}{3} \quad \frac{7}{4} \quad \frac{15}{8} \quad \frac{23}{7}$

170. A *proper fraction* is a fraction that expresses less than 1.

171. An *improper fraction* is a fraction that expresses 1 or more than 1.

a. $\frac{1}{3}$, $\frac{7}{12}$ are proper fractions; $\frac{5}{3}$, $\frac{7}{4}$ are improper fractions.

b. The numerator of a proper fraction is *always* a less number than the denominator; the numerator of an improper fraction is *never* a less number than the denominator.

172. A *mixed number* is a number that is expressed by an integer and a decimal, or by an integer and a fraction.

a. 17.4, 3.65; $12\frac{1}{2}$, $5\frac{1}{4}$ are mixed numbers.

b. In reading a mixed number, read *and* between the integer and the fraction.

c. Decimal units, as well as fractional units, are equal parts of a thing, or of the unit 1. Hence,

1. Decimal parts are fractional parts; and

2. Decimals are also called *decimal fractions*.

1. Which of the numbers in the margin are proper fractions, and why? $\frac{4}{5} \quad \frac{8}{13} \quad \frac{7}{10}$
 2. Which are improper fractions, and why? $\frac{5}{3} \quad \frac{5}{4} \quad 4\frac{1}{2}$
 3. Which are mixed numbers, and why? $3\frac{1}{2} \quad 11\frac{1}{2} \quad 3\frac{1}{10}$

What is the unit $\left\{ \begin{array}{lll} 4. \text{ Of } 315? & 8. \text{ Of } 37 \text{ bushels?} & 12. \text{ Of } \frac{1}{2} \text{ of an acre?} \\ 5. \text{ Of } \$89? & 9. \text{ Of } 45 \text{ pounds?} & 13. \text{ Of } \frac{1}{3} \text{ of a yard?} \\ 6. \text{ Of } \frac{1}{2}? & 10. \text{ Of } \frac{3}{4} \text{ of a bushel?} & 14. \text{ Of } 3\frac{1}{2} \text{ dozen?} \\ 7. \text{ Of } \frac{3}{4}? & 11. \text{ Of } \frac{1}{2} \text{ of a pound?} & 15. \text{ Of } 16\frac{1}{2} \text{ miles?} \end{array} \right.$

173. The *unit of a fraction* is *one*, of the kind expressed by the fraction.

What is the unit of each of the numbers in the margin? $28 \quad \frac{1}{10} \quad \frac{2}{10} \quad \frac{1}{2} \quad 8\frac{1}{2} \quad 3\frac{1}{4} \text{ weeks.}$
 $413 \quad \frac{1}{2} \quad \frac{3}{4} \quad \frac{3}{144} \quad 15\frac{1}{2} \quad 18\frac{1}{2} \text{ gallons}$

174. To *analyze a fraction* is to name and describe all its parts, its kind, and its value.

Ex. Analyze the fraction $\frac{3}{4}$ of a mile.

ANALYSIS.—The *terms* of this fraction are 3 and 4, because they are the two numbers used to express it; the *denominator* is 4, because it names the parts expressed by the fraction; and the *numerator* is 3, because it numbers the parts expressed by the fraction.

The *unit of the fraction* is 1 mile, because it is the *one* divided to form the fraction; and the *fractional unit* is $\frac{1}{4}$, because it is 1 of the 4 equal parts into which 1 mile is divided.

The fraction is *proper*, because it expresses less than 1; and its *value* is $\frac{3}{4}$ of a mile, because $\frac{3}{4}$ expresses the quotient of the numerator 3 divided by the denominator 4.

Analyze the fractions $\left\{ \begin{array}{l} 1. \frac{1}{4} \text{ of a week.} \\ 2. \frac{3}{10} \text{ of a foot.} \end{array} \right. \left| \begin{array}{l} 3. \$\frac{5}{12}. \\ 4. \$\frac{1}{3}. \end{array} \right. \left| \begin{array}{l} 5. \frac{2}{3}. \\ 6. \frac{1}{4}. \end{array} \right. \left| \begin{array}{l} 7. \frac{1}{5}. \\ 8. \frac{1}{12}. \end{array} \right.$

SECTION II.

REDUCTIONS.

CASE I. Fractions to lowest terms.

Oral Work.—175. 1. 1 is how many fifths? How many fifteenths? How many sixtieths?

2. $\frac{3}{10}$ are how many fifteenths? How many fifths? How many ones?

3. How is the fraction $\frac{5}{10}$ reduced to halves?

4. How is the fraction $\frac{54}{120}$ reduced to sixtieths? To thirtieths? To fifteenths?

5. Dividing the terms of a fraction by any number, has what effect upon the value of the fraction?

Which expresses the greater value,

6. $\frac{1}{2}$ or $\frac{2}{3}$? | 7. $\frac{1}{3}$ or $\frac{2}{5}$? | 8. $\frac{3}{10}$, $\frac{1}{12}$, or $\frac{1}{4}$?

176. A fraction is in its *lowest terms*, when its *terms have no common factor*.

1. Reduce the fraction $\frac{6}{28}$ to its lowest terms.

I divide the terms 8 and 28 by the common factor 4, and obtain $\frac{2}{7}$; and, since the terms 2 and 7 have no common factor, the lowest terms of the fraction $\frac{6}{28}$ are $\frac{2}{7}$.

Reduce to lowest terms $\left\{ \begin{array}{l} 2. \frac{4}{20}. \\ 3. \frac{6}{14}. \end{array} \right. \left\{ \begin{array}{l} 4. \frac{7}{35}. \\ 5. \frac{1}{14}. \end{array} \right. \left\{ \begin{array}{l} 6. \frac{3}{4}. \\ 7. \frac{2}{15}. \end{array} \right. \left\{ \begin{array}{l} 8. \frac{4}{9}. \\ 9. \frac{5}{8}. \end{array} \right. \left\{ \begin{array}{l} 10. \frac{1}{15}. \\ 11. \frac{2}{3}. \end{array} \right.$

12. $\frac{8}{15}$ of a lemon are how many eighths of a lemon? How many fourths? How many halves?

13. Reduce the fractions $\frac{20}{35}$ and $\frac{5}{15}$ to lowest terms.

14. James has $\frac{2}{3}$ of an apple, and Charles has $\frac{6}{12}$. Which has the greater fraction?

15. Is $\frac{3}{40}$ more or less than $\frac{6}{30}$, and how much?

16. In five successive weeks a family uses $\frac{1}{8}$, $\frac{3}{4}$, $\frac{1}{6}$, $\frac{1}{8}$, and $\frac{1}{3}$ of a bushel of apples. In which week do they use the most?

177. PRINCIPLE I. *The value of a fraction is not changed, by dividing its terms by any common factor.*

Written Work.—Ex. Reduce $\frac{105}{175}$ to lowest terms.

EXPLANATION.—I first divide 105 and 175—the terms of the given fraction—by the common factor 5, and obtain $\frac{21}{35}$. I then divide 21 and 35—the terms of this fraction—by the common factor 7, and obtain $\frac{3}{5}$. Since the terms 3 and 5 have no common factor, the lowest terms of the fraction $\frac{105}{175}$ are $\frac{3}{5}$.

FIRST PROCESS.

$$\frac{105 \div 5}{175 \div 5} = \frac{21 \div 7}{35 \div 7} = \frac{3}{5}$$

SECOND PROCESS.

$$\frac{105 \div 35}{175 \div 35} = \frac{3}{5}$$

The result may be obtained at one division, by dividing the terms 105 and 175 by 35, their greatest common factor.

PROBLEMS.

What are the lowest terms of

1. $\frac{8}{18}$? 4. $\frac{2}{3}$? 7. $\frac{1}{80}$? 10. $\frac{18}{80}$? 13. $\frac{30}{125}$?
 2. $\frac{1}{4}$? 5. $\frac{3}{4}$? 8. $\frac{2}{15}$? 11. $\frac{20}{9}$? 14. $\frac{1}{4}$?
 3. $\frac{1}{2}$? 6. $\frac{2}{1}$? 9. $\frac{60}{165}$? 12. $\frac{12}{8}$? 15. $\frac{22}{100}$?

Reduce to lowest terms $\left\{ \begin{array}{l} 16. \frac{318}{100} \text{ of a yard.} \\ 17. \frac{3373}{100} \text{ of a day.} \\ 18. \$ \frac{21}{100} \text{ and } \$ \frac{26}{100}. \end{array} \right. \quad \left\{ \begin{array}{l} 19. \frac{54000}{1000} \text{ of a pound.} \\ 20. \$ \frac{4132400}{1000}. \\ 21. \frac{13750}{100} \text{ of a ton.} \end{array} \right.$

CASE II. Fractions to other fractions having given denominators.

Oral Work.—178. What fraction expresses the result, when each of 2 halves is divided into

1. 2 equal parts? | 3. 7 equal parts? | 5. 10 equal parts?
2. 3 equal parts? | 4. 5 equal parts? | 6. 8 equal parts?

Multiply the terms of the fraction

7. $\frac{3}{4}$ by 3. | 9. $\frac{5}{7}$ by 8. | 11. $\frac{19}{10}$ by 9. | 13. $\frac{13}{8}$ by 10.
8. $\frac{2}{3}$ by 4. | 10. $\frac{1}{3}$ by 6. | 12. $\frac{31}{10}$ by 5. | 14. $\frac{22}{3}$ by 7.

By what number must you multiply the terms, to change

15. $\frac{3}{5}$ to twentieths? | 17. $\frac{3}{7}$ and $\frac{4}{5}$ to thirty-fifths?
16. $\frac{5}{8}$ to forty-eighths? | 18. $\frac{5}{8}$ and $\frac{3}{11}$ to ninety-ninths?

To reduce a fraction to another fraction having a larger denominator:—*Divide the required denominator by the given denominator, and multiply the terms of the given fraction by the quotient.*

19. Reduce the fraction $\frac{2}{7}$ to twenty-eighths.

7, the denominator of $\frac{2}{7}$, is contained in 28, the required denominator, 4 times; hence, I multiply the terms of $\frac{2}{7}$ by 4, and obtain $\frac{8}{28}$.

20. Reduce $\frac{5}{15}$ to 30ths. To 60ths. To 120ths.

21. $\frac{1}{2}$ to fourths. To 16ths. | 24. $\frac{2}{3}$ and $\frac{1}{4}$ to 54ths.
22. $\frac{3}{8}$ to fortieths. To 64ths. | 25. $\frac{1}{3}$ and $\frac{7}{10}$ to 60ths.
23. $\frac{5}{7}$ to forty-seconds. | 26. $\frac{1}{2}$, $\frac{1}{3}$, and $\frac{1}{4}$ to 12ths.

Which is the greater number, $\left\{ \begin{array}{l} 27. \frac{2}{3} \text{ of an hour, or } \frac{1}{17} \text{ of an hour?} \\ 28. \frac{2}{33} \text{ of a bushel, or } \frac{3}{8} \text{ of a bushel?} \\ 29. \frac{11}{100} \text{ of an acre, or } \frac{1}{10} \text{ of an acre?} \end{array} \right.$

179. PRINCIPLE II. *The value expressed by a fraction is not changed, by multiplying its terms by any number.*

Written Work.—Ex. Reduce the fraction $\frac{3}{5}$ to 125ths.

EXPLANATION.—Dividing 125, the required denominator, by 5, the given denominator, I obtain 25, the number by which the terms of the fraction $\frac{3}{5}$ must be multiplied to reduce it to 125ths. I then multiply the terms 3 and 5 by 25, and obtain $\frac{75}{125}$, the required result.

PROCESS.

$$125 \div 5 = 25$$

$$\frac{3 \times 25 = 75}{5 \times 25 = 125}$$

PROBLEMS.

1. Reduce $\frac{1}{5}$ to a fraction having 468 for a denominator.
 2. Seven eighths are how many one hundred sixtieths?
- Reduce $\left\{ \begin{array}{l} 3. \frac{3}{10} \text{ to } 600\text{ths.} \\ 4. \frac{2}{5} \text{ to } 275\text{ths.} \\ 5. \frac{1}{3} \text{ to } 900\text{ths.} \end{array} \right. \left\{ \begin{array}{l} 6. \frac{4}{5} \text{ to } 297\text{ths.} \\ 7. \frac{7}{15} \text{ to } 285\text{ths.} \\ 8. \frac{2}{3} \text{ to } 1152\text{ds.} \end{array} \right. \left\{ \begin{array}{l} 9. \frac{3}{4} \text{ to } 801\text{sts.} \\ 10. \frac{11}{16} \text{ to } 1184\text{ths.} \\ 11. \frac{3}{14} \text{ to } 1728\text{ths.} \end{array} \right.$
12. A has $\$1\frac{1}{8}$, B has $\$2\frac{5}{8}$, and C has $\$3\frac{3}{4}$. Which of the three persons has the most money?
 13. A grocer has $\frac{5}{12}$ of a barrel of pulverized sugar, $\frac{1}{4}$ of a barrel of granulated, and $\frac{5}{12}$ of a barrel of crushed. Of which kind has he the most?

CASE III. Dissimilar fractions to similar fractions.

180. Similar fractions are fractions that have the same fractional unit.

181. Dissimilar fractions are fractions that have different fractional units.

- a. $\frac{2}{3}, \frac{4}{6}$ are similar fractions; $\frac{2}{3}, \frac{4}{7}, \frac{5}{8}, \frac{1}{2}$ are dissimilar fractions.
- b. Similar fractions have like denominators.
- c. A **common denominator** is the denominator of each of two or more similar fractions.

Oral Work.—1. Which of the fractions $\frac{1}{2}, \frac{1}{4}, \frac{3}{4}, \frac{2}{3}, \frac{7}{8}, \frac{4}{8}, \frac{1}{2}, \frac{5}{8}$ in the margin are similar fractions? Why?

2. Which are dissimilar fractions? Why? $\frac{4}{8}, \frac{7}{8}, \frac{3}{8}, \frac{2}{3}$

3. Which have a common denominator? $\frac{3}{8}, \frac{5}{11}, \frac{1}{8}, \frac{9}{10}$

4. Which can be reduced to eighteenths? Why?

5. The denominators of fractions that can be reduced to fifteenths, must be factors of what number?

What fractions can be reduced

6. To 28ths? Why? | 7. To 40ths? Why? | 8. To 48ths? Why?

What similar fractions are equal in value

9. To $\frac{4}{5}$ and $\frac{2}{3}$? | 10. To $\frac{4}{5}$ and $\frac{1}{2}$? | 11. To $\frac{1}{2}$ and $\frac{1}{11}$? | 12. To $\frac{1}{2}$, $\frac{2}{3}$, and $\frac{1}{4}$?

The product of all the denominators of two or more fractions is a common denominator of the fractions. Hence,

182. *A common denominator of two or more similar fractions is a common multiple of all their denominators.*

1. Reduce $\frac{2}{7}$ and $\frac{1}{9}$ to similar fractions.

Since the given denominators 7 and 9 are factors of 63, sevenths and ninths can be reduced to sixty-thirds.

Multiplying the terms of $\frac{2}{7}$ by 9, and the terms of $\frac{1}{9}$ by 7, I obtain the similar fractions $\frac{18}{63}$ and $\frac{7}{63}$.

Reduce to similar fractions

2. The fractions $\frac{1}{3}$ and $\frac{2}{5}$. | 4. $\frac{4}{5}$ and $\frac{3}{4}$. | 6. $\frac{1}{2}$, $\frac{2}{3}$, and $\frac{7}{8}$.
3. The fractions $\frac{2}{3}$ and $\frac{7}{10}$. | 5. $\frac{1}{2}$, $\frac{1}{3}$, and $\frac{1}{4}$. | 7. $\frac{5}{8}$, $\frac{2}{3}$, and $\frac{2}{5}$.

Written Work.—183. Ex. Reduce $\frac{2}{3}$, $\frac{1}{2}$, and $\frac{5}{9}$ to similar fractions.

PROCESS.

$$\frac{2 \times 2 \times 3}{3 \times 2 \times 3} = \frac{12}{18}$$

EXPLANATION.—Since $3 \times 2 \times 3 = 18$, thirds, halves, and ninths can be reduced to eighteenthths. I therefore multiply the terms of each fraction by the denominators of the other fractions.

$$\frac{1 \times 3 \times 3}{2 \times 3 \times 3} = \frac{9}{18}$$

The results, $\frac{12}{18}$, $\frac{9}{18}$, and $\frac{10}{18}$ are similar fractions.

$$\frac{5 \times 3 \times 2}{9 \times 3 \times 2} = \frac{30}{54}$$

PROBLEMS.

1. Reduce to similar fractions $\frac{1}{4}$, $\frac{1}{5}$, and $\frac{2}{3}$. | 6. $\frac{3}{8}$, $\frac{2}{5}$, and $\frac{7}{11}$.
2. $\frac{3}{8}$ and $\frac{2}{11}$. | 4. $\frac{1}{2}$, $\frac{2}{3}$, $\frac{1}{5}$, and $\frac{3}{4}$. | 7. $\frac{1}{3}$, $\frac{1}{8}$, $\frac{1}{5}$, $\frac{1}{12}$, and $\frac{1}{4}$.
3. $\frac{7}{13}$ and $\frac{1}{18}$. | 5. $\frac{5}{8}$, $\frac{4}{7}$, $\frac{2}{5}$, and $\frac{6}{11}$. | 8. $\frac{2}{11}$, $\frac{3}{8}$, $\frac{2}{13}$, $\frac{2}{7}$, $\frac{2}{5}$, and $\frac{1}{17}$.

9. Reduce $\frac{5}{8}$, $\frac{2}{3}$, $\frac{1}{2}$, and $\frac{4}{7}$ to fractions of equal value having a common denominator.

10. The denominators of several dissimilar fractions are 13, 3, 10, 5, and 12. What is the denominator of the similar fractions of equal value?

11. Reduce $\frac{1}{4}$, $\frac{5}{12}$, $\frac{2}{7}$, $\frac{3}{8}$, and $\frac{1}{3}$ to fractions having a common fractional unit.

CASE IV. Dissimilar fractions to least similar fractions.

184. *Least similar fractions* are fractions that have the greatest common fractional unit possible.

The *least common denominator* is the denominator of least similar fractions.

Oral Work.—What number is a common denominator

1. Of $\frac{1}{3}$ and $\frac{1}{6}$? | 3. Of $\frac{1}{2}$ and $\frac{1}{3}$? | 5. Of $\frac{1}{3}$, $\frac{1}{6}$, and $\frac{1}{4}$?
 2. Of $\frac{1}{2}$ and $\frac{1}{3}$? | 4. Of $\frac{1}{4}$ and $\frac{1}{6}$? | 6. Of $\frac{1}{4}$, $\frac{1}{6}$, and $\frac{1}{8}$?

What number is a common denominator, and what number is the least common denominator

7. Of $\frac{1}{4}$ and $\frac{1}{6}$? | 9. Of $\frac{3}{4}$ and $\frac{3}{10}$? | 11. Of $\frac{1}{2}$, $\frac{1}{4}$, and $\frac{1}{12}$?
 8. Of $\frac{1}{6}$ and $\frac{3}{8}$? | 10. Of $\frac{1}{8}$ and $\frac{3}{8}$? | 12. Of $\frac{1}{3}$, $\frac{1}{12}$, and $\frac{1}{10}$?

185. *The least common denominator of two or more similar fractions is the least common multiple of all their denominators.*

By what number must you multiply the terms

1. Of $\frac{1}{3}$ and $\frac{1}{12}$, to reduce the fractions to 24ths?
 2. Of $\frac{5}{8}$, $\frac{1}{12}$, and $\frac{7}{18}$, to reduce the fractions to 36ths?
 3. Of $\frac{7}{10}$, $\frac{2}{3}$, $\frac{9}{20}$, and $\frac{1}{3}$, to reduce the fractions to 60ths?
 4. Of $\frac{3}{8}$, $\frac{7}{16}$, and $\frac{11}{12}$, to reduce to least similar fractions?
 5. Of $\frac{4}{16}$, $\frac{11}{20}$, $\frac{3}{10}$, and $\frac{1}{2}$, to reduce to least similar fractions?
 6. Reduce $\frac{3}{4}$ and $\frac{5}{8}$ to least similar fractions.

Since 12 is the least common multiple of the denominators 4 and 6, the fractions can be reduced to twelfths. Since 12 equals 4 times 3 or 6 times 2, I reduce $\frac{3}{4}$ to twelfths by multiplying its terms by 3, and $\frac{5}{6}$ to twelfths by multiplying its terms by 2; and I obtain the least similar fractions $\frac{9}{12}$ and $\frac{10}{12}$.

Reduce to least similar fractions

7. The fractions $\frac{1}{3}$ and $\frac{2}{15}$. | 9. $\frac{2}{3}$ and $\frac{5}{6}$. | 11. $\frac{1}{36}$, $\frac{1}{18}$, and $\frac{1}{24}$.
 8. The fractions $\frac{2}{3}$ and $\frac{7}{10}$. | 10. $\frac{5}{16}$ and $\frac{7}{24}$. | 12. $\frac{5}{8}$, $\frac{1}{12}$, and $\frac{2}{3}$.

Written Work.—**186.** Ex. Reduce the dissimilar fractions $\frac{4}{9}$, $\frac{2}{15}$, and $\frac{11}{18}$ to least similar fractions.

EXPLANATION.—I first find the least common multiple of the given denominators—9, 15, 18—to be 90.

I next divide this 90 by the given denominators 9, 15, 18, and obtain 10, 6, 5.

I then multiply the terms of $\frac{4}{9}$ by 10, the terms of $\frac{2}{15}$ by 6, and the terms of $\frac{11}{18}$ by 5; and obtain $\frac{40}{90}$, $\frac{12}{90}$, and $\frac{55}{90}$, the least similar fractions required.

PROCESS.

9	3	1	
15	5	5	
18	6	2	
$3 \times 3 \times 5 \times 2 = 90$			
$90 \div 9 = 10$			$\frac{4 \times 10}{9 \times 10} = \frac{40}{90}$
$90 \div 15 = 6$			$\frac{2 \times 6}{15 \times 6} = \frac{12}{90}$
$90 \div 18 = 5$			$\frac{11 \times 5}{18 \times 5} = \frac{55}{90}$

Hence, $\frac{4}{9}, \frac{2}{15}, \frac{11}{18} = \frac{40}{90}, \frac{12}{90}, \frac{55}{90}$.

PROBLEMS.

- Reduce to least similar fractions
- | | |
|--|---|
| 1. $\frac{7}{12}$ and $\frac{1}{16}$. | 5. $\frac{13}{20}, \frac{3}{8}$, and $\frac{2}{5}$. |
| 2. $\frac{6}{8}$ and $\frac{7}{10}$. | 6. $\frac{5}{6}, \frac{3}{4}$, and $\frac{1}{12}$. |
| 3. $\frac{5}{12}, \frac{1}{8}$, and $\frac{2}{3}$. | 7. $\frac{7}{16}, \frac{17}{24}, \frac{5}{6}$, and $\frac{11}{24}$. |
| 4. $\frac{1}{6}, \frac{3}{4}$, and $\frac{4}{9}$. | 8. $\frac{4}{5}, \frac{23}{24}, \frac{7}{8}, \frac{11}{16}$, and $\frac{1}{3}$. |

9. Reduce $\frac{5}{6}, \frac{1}{4}, \frac{7}{8}$, and $\frac{5}{8}$ to equivalent fractions having the least common denominator.

10. What is the fractional unit of the least similar fractions to which $\frac{3}{8}, \frac{7}{12}, \frac{5}{10}$, and $\frac{63}{108}$ can be reduced?

CASE V. Improper fractions to integers or mixed numbers.

Oral Work.—**187.** 1. $\frac{59}{8}$ are how many ones?

Since 8 eighths are 1, 59 eighths are as many 1's as the times 8 eighths are contained in 59 eighths. 1 eighth is contained in 59 eighths 59 times, and 8 eighths are contained in 59 eighths 1 eighth of 59 times, which is $7\frac{3}{8}$ times.

How many 1's

2. Are 12 fourths? | 4. Are 28 sevenths? | 6. Are 54 ninths?
 3. Are 36 sixths? | 5. Are 24 thirds? | 7. Are 55 fifths?

8. How many 1's are $\frac{10}{3}$? | 9. Are $\frac{25}{3}$? | 10. Are $\frac{32}{3}$?

Reduce to an integer

11. The fraction $\frac{30}{6}$.

12. The fraction $\frac{21}{7}$.

13. The fraction $\frac{18}{3}$.

Reduce to a mixed number

14. The fraction $\frac{33}{6}$.

15. The fraction $\frac{25}{7}$.

16. The fraction $\frac{21}{3}$.

17. How is an improper fraction reduced to an integer or a mixed number?

When the denominator is a factor of the numerator, the value of the fraction is an integer.

Written Work.—188. Ex. Reduce $\frac{593}{32}$ to an integer or a mixed number.

EXPLANATION.—Since the numerator of a fraction is a dividend, and the denominator is a divisor, I divide the numerator 593

PROCESS.

$$\frac{593}{32} = 593 \div 32 = 18 \frac{27}{32}$$

by the denominator 32, and obtain the mixed number $18\frac{27}{32}$.

PROBLEMS.

Reduce to integers or mixed numbers

- | | | | | |
|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|
| 1. $\frac{528}{8}$. | 5. $\frac{375}{32}$. | 9. $\frac{587}{54}$. | 13. $\frac{35216}{8}$. | 17. $\frac{676}{4}$. |
| 2. $\frac{126}{6}$. | 6. $\frac{5375}{8}$. | 10. $\frac{3402}{6}$. | 14. $\frac{1384}{8}$. | 18. $\frac{2317}{7}$. |
| 3. $\frac{1526}{6}$. | 7. $\frac{176}{6}$. | 11. $\frac{1031}{6}$. | 15. $\frac{1265}{7}$. | 19. $\frac{10000}{16}$. |
| 4. $\frac{207}{11}$. | 8. $\frac{704}{16}$. | 12. $\frac{2600}{40}$. | 16. $\frac{1661}{11}$. | 20. $\frac{57642}{133}$. |

21. 153 bales of hay, each weighing $\frac{1}{8}$ of a ton, weigh how many tons?

22. In 1,760 baskets, each containing $\frac{1}{8}$ of a bushel of peaches, are how many bushels?

How many dollars are

23. 1,954 quarter-dollars? | 24. $\$1451$? | 25. $\$7651$?

CASE VI. Integers or mixed numbers to improper fractions.

Oral Work.—189. 1. $5\frac{1}{4}$ are how many fourths?

Since 1 is 4 fourths, 5 are 5 times 4 fourths, or 20 fourths; and $5\frac{1}{4}$ are 20 fourths plus 1 fourth, which are 21 fourths.

2. How many fourths are $8\frac{1}{4}$? Are $20\frac{1}{4}$? Are 15?

3. Reduce 9 to fifths. $6\frac{1}{5}$ to fifths. $20\frac{1}{5}$ to eighths.

Reduce $\left\{ \begin{array}{l} 4. 7 \text{ to fifteenths.} \\ 5. 4 \text{ to twelfths.} \end{array} \right. \left| \begin{array}{l} 6. 8 \text{ to fifths.} \\ 7. 7\frac{2}{3} \text{ to thirds.} \end{array} \right. \left| \begin{array}{l} 8. 5\frac{3}{8} \text{ to eighths.} \\ 9. 12\frac{1}{10} \text{ to tenths.} \end{array} \right.$

10. How is an integer reduced to an improper fraction?

11. A mixed number to an improper fraction?

Written Work.—190. Ex. Reduce $27\frac{2}{3}$ to an improper fraction.

EXPLANATION.—I multiply 5, the number of fifths in 1, by 27, and obtain 135, the number of fifths in 27. To this result I add the 3 fifths of the given number, and obtain $138\frac{2}{3}$, the improper fraction required.

FIRST PROCESS.	SECOND PROCESS.
$\begin{array}{r} 5 \text{ fifths.} \\ 27 \\ \hline 135 \text{ fifths.} \\ 3 \text{ fifths.} \\ \hline 138 \text{ fifths.} \end{array}$	$\begin{array}{r} 27\frac{2}{3} \\ 5 \\ \hline 135 + 3 = 138 \end{array}$
Hence, $27\frac{2}{3} = 138\frac{2}{3}$.	

The work is commonly written as shown in the second process.

PROBLEMS.

- | | |
|--|--|
| 1. 18 is how many ninths? | 4. How many 53ds are $7\frac{1}{3}$? |
| 2. $24\frac{1}{4}$ are how many fourths? | 5. How many 37ths is 37? |
| 3. $36\frac{2}{3}$ are how many eighths? | 6. Reduce $11\frac{1}{5}$ to fifteenths. |

What improper fraction is equal

- | | | | |
|--------------------------|---------------------------|----------------------------|---------------------------|
| 7. To $17\frac{1}{5}$? | 11. To $14\frac{3}{10}$? | 15. To $106\frac{2}{10}$? | 19. To $31\frac{1}{5}$? |
| 8. To $27\frac{7}{10}$? | 12. To $75\frac{7}{10}$? | 16. To $87\frac{7}{10}$? | 20. To $33\frac{2}{11}$? |
| 9. To $24\frac{3}{5}$? | 13. To $17\frac{3}{5}$? | 17. To $51\frac{3}{10}$? | 21. To $115\frac{1}{5}$? |
| 10. To $2\frac{2}{10}$? | 14. To $20\frac{7}{10}$? | 18. To $21\frac{1}{10}$? | 22. To $86\frac{2}{10}$? |

191. RULES FOR REDUCTIONS OF FRACTIONS.**I. A fraction to lowest terms.**

Cancel all the factors common to the terms of the fraction.

II. A fraction to another fraction having a given denominator.

Divide the given denominator by the denominator of the fraction, and multiply both terms of the fraction by the quotient.

III. Dissimilar fractions to similar fractions.

Multiply the terms of each fraction by the denominators of all the other fractions.

IV. Dissimilar fractions to least similar fractions.

1. For the least common denominator;—*Find the least common multiple of all the denominators.*

2. For each new numerator;—*Divide the least common multiple by the denominator of each fraction, and multiply the numerator by the quotient.*

V. An improper fraction to an integer or a mixed number.

Divide the numerator by the denominator.

VI. An integer or a mixed number to an improper fraction.

1. *Multiply the integer by the denominator, and if there be a numerator add it to the product.*

2. *Write this result for the numerator, and the given denominator for the denominator of the required fraction.*

Rules I and V are used for reducing final results to their simplest forms; rules II, III, and IV are used for preparing numbers for addition, subtraction, and division; and rule VI is used for preparing numbers for multiplication and division.

SECTION III.

ADDITION.

Oral Work.—192. 1. What is the sum of $\frac{3}{8}$ and $\frac{1}{8}$?

2. What is the sum of $\frac{2}{7}$, $\frac{1}{7}$, and $\frac{3}{7}$?

3. What is the sum of $\frac{3}{30}$, $\frac{7}{30}$, $\frac{9}{30}$, and $\frac{11}{30}$?

4. To what must halves be added? Ninths? Sixteenths?

5. What similar fractions equal $\frac{2}{3}$ and $\frac{1}{4}$? What is their sum?

What is the sum of

Add

6. $\frac{3}{8}$ and $\frac{4}{8}$?	8. $\frac{3}{8}$ and $\frac{5}{8}$?	10. $\frac{3}{8}$ and $\frac{4}{8}$.	12. $\frac{1}{3}$, $\frac{1}{4}$, and $\frac{1}{6}$.
7. $\frac{1}{10}$ and $\frac{6}{10}$?	9. $\frac{3}{8}$ and $\frac{1}{12}$?	11. $\frac{3}{10}$ and $\frac{4}{10}$.	13. $2\frac{1}{2}$ and $\frac{4}{8}$.

When any of the parts are mixed numbers, add the fractions first.

Add { 14. $4\frac{7}{12}$ and $\frac{4}{12}$. | 16. $15\frac{3}{8}$ and $8\frac{5}{8}$. | 18. $\frac{4}{8}$, $2\frac{3}{8}$, and 17.
 15. $5\frac{4}{11}$ and $7\frac{1}{11}$. | 17. $3\frac{5}{8}$ and $6\frac{4}{8}$. | 19. $5\frac{7}{8}$, $3\frac{5}{8}$, and $4\frac{3}{8}$.

20. $\$ \frac{1}{2}$ for corn and $\$ \frac{1}{4}$ for peas is how much for both?

21. Esther paid $\$ \frac{5}{8}$ for overshoes, $\$ \frac{3}{4}$ for gloves, and $\$ \frac{1}{2}$ for handkerchiefs. How much did she pay for all?

22. Eli paid $\$ 2\frac{3}{4}$ for a calf, and sold it for $\$ \frac{7}{10}$ more than it cost him. For how much did he sell it?

23. If I burn $\frac{4}{7}$ of a ton of coal one month, and $\frac{3}{7}$ of a ton the next, how much do I burn in the two months?

24. Roger sawed a load of wood in $1\frac{7}{10}$ days, and split it in $1\frac{1}{2}$ days. How much time did he work?

25. My orchard contains $3\frac{1}{4}$ acres, and my garden $1\frac{1}{2}$ acres. How much land is there in my orchard and garden?

26. Harry is $3\frac{5}{12}$ years old, Carlos is $6\frac{1}{2}$ years older than Harry, and Hattie is $5\frac{1}{6}$ years older than Carlos. How old is Hattie?

27. Can $\frac{2}{3}$ of a day and $\frac{3}{4}$ of a day be added? Why?

28. Can $\frac{2}{3}$ of a mile and $\frac{3}{4}$ of a dollar be added? Why?

Written Work.—193. Ex. 1. What is the sum of $\frac{4}{5}$, $\frac{1}{3}$, and $\frac{3}{4}$?

EXPLANATION.—

Fifths, thirds, and fourths can not be directly added. I therefore reduce them to the similar fractions $\frac{48}{60}$, $\frac{20}{60}$, and $\frac{45}{60}$.

FIRST PROCESS.

$$\frac{4}{5} + \frac{1}{3} + \frac{3}{4} = \frac{48}{60} + \frac{20}{60} + \frac{45}{60} = \frac{113}{60} = 1\frac{53}{60}$$

SECOND PROCESS.

$$\frac{4}{5} + \frac{1}{3} + \frac{3}{4} = \frac{48+20+45}{60} = \frac{113}{60} = 1\frac{53}{60}$$

Then, adding the numerators 48, 20, and 45, I obtain 113; and since the parts are sixtieths, I write $1\frac{113}{60} = 1\frac{53}{60}$ for the required sum.

The common denominator of the similar fractions need be written but once,—as shown in the second process.

Ex. 2. What is the sum of $2\frac{1}{2}$, 7, and $4\frac{2}{3}$?

PROCESS.

EXPLANATION.—Since $\frac{1}{2}$ equal $\frac{3}{6}$, and $\frac{2}{3}$ equal $\frac{4}{6}$, $2\frac{1}{2}$ equal $2\frac{3}{6}$, and $4\frac{2}{3}$ equal $4\frac{4}{6}$. Adding the fractions, I have $\frac{7}{6}$, or $1\frac{1}{6}$; and I write the $\frac{1}{6}$ in the result.

$$2\frac{1}{2} = 2\frac{3}{6}$$

$$7 = 7$$

$$4\frac{2}{3} = 4\frac{4}{6}$$

$$\underline{14\frac{7}{6}}$$

I then add the 1 with the given integers, and write the sum, 14, in the result, making $14\frac{7}{6}$, the required sum.

PROBLEMS.

Add

- | | | | |
|--|--|--|---|
| 1. $\frac{3}{10}$ and $\frac{5}{15}$. | 4. $2\frac{3}{4}$ and $4\frac{1}{2}$. | 7. $25\frac{1}{3} + 1\frac{2}{3}$? | 10. $241\frac{5}{9} + 4\frac{2}{3} + \frac{3}{9}$? |
| 2. $\frac{1}{12}$ and $\frac{2}{10}$. | 5. $5\frac{1}{3}$ and $3\frac{1}{4}$. | 8. $\frac{7}{10} + \frac{2}{5} + \frac{3}{10}$? | 11. $8\frac{5}{8} + 6\frac{3}{4} + 27\frac{2}{8}$? |
| 3. $\frac{2}{3}$, $\frac{1}{4}$, and $\frac{1}{2}$. | 6. $\frac{2}{3} + \frac{3}{4} + \frac{1}{6}$. | 9. $\frac{7}{20} + 8\frac{1}{20}$? | 12. $3\frac{1}{6} + 5 + 10\frac{2}{3}$? |

13. $\frac{1}{3}$ of a yard + $\frac{1}{4}$ of a yard + $\frac{1}{6}$ of a yard + $\frac{3}{8}$ of a yard + $\frac{1}{2}$ of a yard + $\frac{5}{8}$ of a yard + $\frac{1}{6}$ of a yard = how many yards?

14. Add $60\frac{1}{4}$ miles, $75\frac{1}{2}$ miles, and $110\frac{3}{4}$ miles.

15. Add \$44, \$23, \$67, \$12, and \$55.

194. RULE FOR ADDITION OF FRACTIONS.

Reduce dissimilar to similar fractions, add the numerators, and under the sum write the common denominator.

a. Reduce fractions to lowest terms, before reducing to similar fractions.

b. In all final results, reduce fractions to lowest terms, and improper fractions to integers or mixed numbers.

PROBLEMS.

1. $\frac{3}{4}$ of an acre of blackberries, $\frac{1}{2}$ of an acre of raspberries, and $\frac{2}{3}$ of an acre of strawberries are how many acres of berries?

2. A stable keeper bought two loads of straw, weighing $1\frac{3}{10}$ tons, and $\frac{3}{4}$ of a ton. How much straw did he buy?

3. $\frac{7}{10} + \frac{2}{5} + \frac{3}{4}$ = how many?

6. Add $\frac{3}{4}$, $\frac{7}{8}$, $\frac{1}{2}$, and $\frac{1}{4}$.

4. $\frac{7}{8} + \frac{1}{4} + \frac{2}{3} =$ how many?

7. Add $\frac{2}{3}$, $\frac{1}{6}$, $\frac{1}{4}$, and $\frac{1}{8}$.

5. $3\frac{3}{4} + 5\frac{1}{8} + 6\frac{3}{8}$ = how many?

8. Add $10\frac{1}{10}$, $8\frac{1}{2}$, $27\frac{1}{20}$, and $14\frac{1}{16}$.

9. A clerk expended $\frac{1}{10}$ of his salary in travel, $\frac{1}{4}$ of it for board, $\frac{2}{5}$ for clothing, and $\frac{3}{10}$ for other purposes. What part of his salary did he expend?

10. A lady paid \$ $\frac{3}{10}$ for sewing silk, \$ $\frac{7}{10}$ for buttons, \$ $\frac{6}{10}$ for ribbon, \$ $\frac{2}{5}$ for a silver thimble, and \$ $\frac{1}{2}$ for a pair of scissors. How much did her purchases amount to?

11. How much wood is there in $\frac{7}{8}$ of a cord, $3\frac{1}{2}$ cords, $1\frac{1}{6}$ cords, and $\frac{3}{4}$ of a cord?

Add { 12. $\frac{3}{8}$, $\frac{5}{8}$, $\frac{3}{4}$, and $\frac{1}{8}$.

14. $3\frac{1}{4}$, 14, $5\frac{3}{8}$, $\frac{1}{6}$, and $4\frac{1}{2}$.

13. $\frac{2}{3}$, $\frac{5}{6}$, and $\frac{4}{3}$.

15. $19\frac{3}{4}$, $\frac{1}{6}$, $65\frac{1}{2}$, $\frac{1}{8}$, and 23.

16. From A to B is $27\frac{3}{8}$ miles, from B to C 30 miles, from C to D $51\frac{1}{2}$ miles, and from D to E $32\frac{1}{10}$ miles. What is the distance from A to E?

17. In three pieces of carpeting that contain $37\frac{1}{2}$ yards, $49\frac{3}{4}$ yards, and $50\frac{3}{4}$ yards are how many yards?

SECTION IV.

SUBTRACTION.

Oral Work.—195. 1. Subtract $\frac{5}{10}$ from $\frac{9}{10}$.

2. How is one of two similar fractions subtracted from the other?

3. What similar fractions are equal to $\frac{7}{8}$ and $\frac{3}{8}$? What is the difference between $\frac{7}{8}$ and $\frac{3}{8}$? Between $\frac{2}{3}$ and $\frac{2}{6}$?

Subtract

4. $\frac{1}{4}$ from $\frac{3}{8}$.	7. $\frac{6}{11}$ from $\frac{2}{11}$.	10. $\frac{11}{15}$ and $\frac{8}{15}$?	13. $2\frac{1}{2}$ and $7\frac{1}{2}$?
5. $\frac{1}{4}$ from $\frac{3}{8}$.	8. $\frac{4}{7}$ from $\frac{6}{7}$.	11. $5\frac{3}{4}$ and 2 ?	14. $5\frac{3}{8}$ and $9\frac{7}{8}$?
6. $\frac{4}{5}$ from $\frac{6}{5}$.	9. $\frac{1}{3}$ from $\frac{1}{2}$.	12. $3\frac{1}{4}$ and $\frac{3}{4}$?	15. $8\frac{1}{2}$ and $4\frac{1}{2}$?

What is the difference between

When the subtrahend is a mixed number, subtract the fraction first.

How much is

16. $8\frac{7}{10}$ less $3\frac{3}{10}$?	18. $7\frac{1}{4} - 1\frac{3}{4}$?	20. From $9\frac{1}{2}$ take $5\frac{3}{4}$.
17. $12\frac{4}{5}$ less $5\frac{2}{5}$?	19. $6\frac{1}{2} - 2\frac{1}{2}$?	21. From $24\frac{5}{8}$ take $15\frac{3}{8}$.

22. The minuend is $6\frac{1}{4}$ and the subtrahend is $4\frac{5}{8}$. What is the remainder? ($6\frac{1}{4} = 5 + \frac{1}{4}$.)

23. Ethan gathered $\frac{1}{8}$ of a bushel of walnuts, and sold $\frac{1}{4}$ of a bushel. What part of a bushel had he left?

24. Jennie paid $\frac{3}{4}$ of the yearly cost of *Our Young People*, and her brother Edgar paid the balance. What part of the cost did Edgar pay?

25. One week A worked $5\frac{7}{10}$ days and B $5\frac{3}{4}$ days. Which worked the longer? How much the longer?

How much money shall I have left

26. Of $\$1\frac{3}{4}$, after paying $\$ \frac{3}{10}$ for a slate?

27. Of $\$7$, after paying $\$5\frac{1}{4}$ for a pair of boots?

28. Of $\$8\frac{1}{4}$, after paying my grocer $\$6\frac{3}{4}$?

29. I owe $\$5\frac{1}{2}$. If I pay $\$ \frac{7}{8}$, how much shall I then owe?

30. Anna will be 13 years old $\frac{2}{3}$ of a year hence. What is her age now? How old was she $2\frac{3}{4}$ years ago?

31. A woman having $2\frac{3}{4}$ gallons of boiled cider, used all but $1\frac{1}{8}$ gallons. How much cider did she use?

32. Can $\frac{3}{8}$ of a day be subtracted from $\frac{4}{5}$ of a day? Why?

33. Can $\frac{3}{8}$ of a mile be subtracted from $\frac{4}{5}$? Why?

Written Work.—196. Ex. 1. Subtract $\frac{3}{5}$ from $1\frac{3}{6}$.

EXPLANATION.—Fifths can not be directly subtracted from sixteenths. I therefore reduce the given fractions $1\frac{3}{6}$ and $\frac{3}{5}$ to the similar fractions $\frac{8}{8}$ and $\frac{4}{8}$.

FIRST PROCESS.

$$\frac{13}{16} - \frac{3}{5} = \frac{65}{80} - \frac{48}{80} = \frac{17}{80}$$

Then, subtracting the numerator 48 from the numerator 65, I obtain 17; and, since the fractions are eightieths, I write $\frac{17}{80}$ for the required difference.

SECOND PROCESS.

$$\frac{13}{16} - \frac{3}{5} = \frac{65 - 48}{80} = \frac{17}{80}$$

Ex. 2. What is the difference between $7\frac{3}{8}$ and $4\frac{4}{5}$?

EXPLANATION.— $7\frac{3}{8}$ equal $7\frac{15}{40}$, and $4\frac{4}{5}$ equal $4\frac{32}{40}$. But $\frac{3}{8}$, the fractional part of the subtrahend, is more than $\frac{4}{5}$, the fractional part of the minuend. I therefore take 1 of the 7, and unite its value, $\frac{40}{40}$, with the $\frac{15}{40}$, thus changing the form of the minuend to $6\frac{55}{40}$.

PROCESS.

$$\begin{array}{r} 7\frac{3}{8} = 7\frac{15}{40} = 6\frac{55}{40} \\ 4\frac{4}{5} = \quad \quad \quad 4\frac{32}{40} \\ \hline 2\frac{23}{40} \end{array}$$

Then, subtracting $4\frac{32}{40}$ from $6\frac{55}{40}$, I obtain $2\frac{23}{40}$, the required difference.

PROBLEMS.

From	Take	Take	From	Find the difference between
1. $1\frac{3}{8}$	$\frac{1}{2}$	3. $1\frac{3}{8}$	$\frac{3}{8}$	5. $\frac{3}{11}$ and $\frac{2}{11}$ 7. $1\frac{3}{8}$ and $1\frac{1}{8}$.
2. $\frac{7}{11}$	$\frac{2}{5}$	4. $\frac{6}{8}$	$\frac{1}{4}$	6. $\frac{6}{14}$ and $\frac{1}{14}$ 8. $\frac{7}{8}$ and $1\frac{1}{8}$.

9. The minuend is $\frac{52}{119}$ and the subtrahend is $\frac{19}{107}$. What is the remainder?

10. $1\frac{5}{8}$ of a mile minus $\frac{3697}{8280}$ of a mile equals what part of a mile?

Subtract

11. $75\frac{1}{4}$ from 99.	14. $7\frac{8}{11}$ from $16\frac{7}{10}$.	17. $15\frac{3}{8}$ from $21\frac{2}{3}$.
12. $40\frac{7}{8}$ from 103.	15. $45\frac{7}{13}$ from $45\frac{1}{2}$.	18. $33\frac{1}{3}$ from $99\frac{2}{10}$.
13. $9\frac{1}{8}$ from $108\frac{7}{10}$.	16. $\frac{3}{8}$ from $19\frac{1}{4}$.	19. $235\frac{1}{4}$ from $532\frac{3}{4}$.

197. RULE FOR SUBTRACTION OF FRACTIONS.

Reduce dissimilar to similar fractions, subtract the numerator of the subtrahend from the numerator of the minuend, and under the difference write the common denominator.

See remarks under Rule for Addition of Fractions, page 168.

PROBLEMS.

Find the remainder in each of these six problems:

- | | | |
|-----------------------------------|---|---|
| 1. $1\frac{1}{2} - \frac{3}{4}$. | 3. $1\frac{2}{3}$ minus $\frac{7}{8}$. | 5. $87\frac{1}{2}$ less 59. |
| 2. $\frac{2}{3} - \frac{3}{8}$. | 4. 30 minus $\frac{7864}{10000}$. | 6. $54\frac{1}{2}$ less $27\frac{1}{4}$. |

7. From $\frac{2}{10}$ of a cord of wood a teamster took $\frac{3}{5}$ of a cord. How much wood remained?

8. A farmer bought $\frac{1}{10}$ of a ton of plaster, and sowed $\frac{7}{8}$ of a ton on his clover field. What part of a ton had he left?

9. $4\frac{5}{8}$ is how much greater than $\frac{3}{4}$?

10. $17\frac{4}{5}$ is how much less than $25\frac{4}{7}$?

11. What is the difference between $\frac{3}{4}$ and $\frac{5}{11}$?

12. If I have $\$5\frac{1}{4}$ and pay out $\$4\frac{3}{8}$, how much money have I left?

13. Frank walked $18\frac{1}{10}$ miles, and Harry walked as far lacking $2\frac{3}{4}$ miles. How far did Harry walk?

14. $37\frac{3}{8}$ yards of white flannel shrank $1\frac{1}{2}$ yards in dyeing. How much did the cloth then measure?

Find the difference between each two numbers following:

- | | | | | |
|----------------|----------------|-----------------|-----------------|-------------------|
| 15. | 17. | 19. | 21. | 23. |
| $\frac{4}{15}$ | $\frac{2}{3}$ | $\frac{24}{40}$ | $15\frac{3}{8}$ | $9\frac{4}{13}$ |
| $\frac{21}{8}$ | $\frac{13}{8}$ | $\frac{9}{10}$ | $5\frac{1}{2}$ | $124\frac{3}{11}$ |
| 16. | 18. | 20. | 22. | 24. |

25. From a lot containing $\frac{1}{2}$ of an acre of land I sold $\frac{2}{3}$ of an acre to one man, and $\frac{1}{3}$ of an acre to another. How much land had I left?

26. If $\frac{3}{8}$ be taken from a certain number, the remainder is $\frac{7}{8}$. What is the number?

27. If 5 be added to each term of $\frac{3}{8}$, is the value of the fraction increased or diminished? How much?

28. From the sum of $\frac{5}{8}$ and $3\frac{1}{2}$ subtract the difference between $4\frac{1}{2}$ and $5\frac{1}{4}$.

29. What is the sum of $\frac{4}{5}$ and $\frac{3}{7}$? What is their difference? What is the sum of their sum and difference?

SECTION V.

MULTIPLICATION.

Oral Work.—198. A.

How much is	Multiply	What is the product of
1. 4 times $\frac{3}{8}$?	5. $\frac{5}{8}$ by 2; by 3.	9. $5\frac{1}{8}$ multiplied by 10!
2. 3 times $\frac{3}{10}$?	6. $\frac{3}{8}$ by 5; by 9.	10. $3\frac{5}{8}$ multiplied by 8!
3. 7 times $\frac{3}{8}$?	7. $4\frac{3}{8}$ by 5; by 9.	11. $3\frac{3}{8}$ multiplied by 6!
4. 11 times $\frac{4}{7}$?	8. $9\frac{1}{4}$ by 3; by 6.	12. $7\frac{7}{8}$ multiplied by 4!

How much	13. 4 times $\frac{1}{16}$ of a pound?	16. 5 times $7\frac{3}{10}$ miles!
is	14. 8 times $\frac{5}{8}$ of a bushel?	17. 12 times $\$5\frac{3}{4}$!
	15. 10 times $\frac{3}{4}$ of a gallon?	18. 10 times $2\frac{1}{4}$ yards!

19. How much do 6 bushels of apples cost, at $\$2\frac{1}{2}$ a bushel?

6 bushels cost 6 times as much as 1 bushel, or 6 times $\$2\frac{1}{2}$; and 6 times $\$2\frac{1}{2}$ are $\$15$, or $\$33\frac{3}{4}$.

20. How much do 12 ducks cost, at $\$1\frac{1}{2}$ apiece?

21. How many acres of corn will 4 men hoe in a day, if they average $\frac{1}{8}$ of an acre each?

22. In how many minutes can I drive my horse 5 miles, if I drive at the rate of a mile in $7\frac{3}{4}$ minutes?

How much money will buy

23. 15 barrels of XXX flour, at $\$7\frac{7}{10}$ a barrel?

24. 12 apples, at $\frac{3}{4}$ of a cent apiece?

25. 100 clothes-pins, at $\frac{1}{4}$ of a cent apiece?

26. 7 yards of bleached muslin, at $\$3\frac{3}{5}$ per yard?

27. 1 dozen boxes of layer raisins, at $\$1\frac{7}{10}$ per box?

B. 1. How do 3 fourths of a number compare with 1 fourth of it?

3 fourths of any number are 3 times 1 fourth of the number.

2. How do you find $\frac{1}{4}$ of any number?

3. How do you find $\frac{3}{4}$ of any number?

How much is

Multiply

Find the product of

4. $\frac{1}{4}$ of 20?

9. 18 by $\frac{4}{5}$.

14. 3 multiplied by $2\frac{1}{2}$.

5. $\frac{3}{4}$ of 20?

10. 11 by $\frac{1}{2}$.

15. 8 multiplied by $4\frac{3}{5}$.

6. $\frac{2}{3}$ of 25?

11. 8 by $\frac{4}{15}$.

16. 9 multiplied by $3\frac{1}{4}$.

7. $\frac{3}{8}$ of \$9?

12. 12 by $\frac{2}{3}$.

17. $11\frac{1}{4}$ times 10.

8. $\frac{2}{3}$ of \$.16?

13. 12 by $5\frac{2}{3}$.

18. $2\frac{1}{3}$ times 7.

19. Multiply 32 pounds by $\frac{3}{4}$; *i. e.*, find $\frac{3}{4}$ of 32 pounds.

How much is

20. $\frac{7}{10}$ of 32 yards of ribbon?

24. $6\frac{3}{4}$ times 10 dozen eggs?

21. $\frac{3}{8}$ of 50 pounds of nails?

25. $7\frac{3}{10}$ times 5 bushels of oats?

22. $\frac{5}{8}$ of 57 feet of gas pipe?

26. \$15 multiplied by $3\frac{1}{4}$?

23. $\frac{3}{4}$ of 34 days' work?

27. \$.08 multiplied by $5\frac{5}{8}$?

C. 1. How much will $\frac{3}{8}$ of a yard of linen cost, at \$.60 a yard?

3 eighths of a yard will cost 3 times as much as 1 eighth of a yard, or 3 times 1 eighth of 60 cents. 1 eighth of 60 cents is $7\frac{1}{2}$ cents, and 3 times $7\frac{1}{2}$ cents are $22\frac{1}{2}$ cents.

2. At \$8 a ton, how much does $\frac{3}{8}$ of a ton cost?

3. A tailor used $\frac{4}{5}$ of 3 yards of silk serge in lining a coat. How many yards of serge did he use?

4. At 10 cents a yard for silk braid, how much will 2 yards cost? How much will $\frac{1}{2}$ yard cost? How much will $2\frac{1}{2}$ yards cost?

5. I burned 12 thousand feet of gas in my store in the summer, and $3\frac{1}{2}$ times as much in the winter. How many thousand feet did I burn in the winter?

6. A hotel in one month used 20 pounds of coffee, and $8\frac{3}{4}$ times as much sugar. How much sugar was used?

7. Two sevenths of the 49 children in a district attend school. How many children attend school?

8. A and B bought a mowing machine for \$145, A paying $\frac{3}{10}$ of the cost, and B $\frac{7}{10}$. How much did each pay?

D. What fraction is equal to

Multiply

1. $\frac{1}{3}$ of 9 tenths?

3. $\frac{1}{4}$ of $2\frac{1}{2}$?

5. $\frac{3}{10}$ by $\frac{2}{5}$.

2. $\frac{2}{3}$ of 9 tenths?

4. $\frac{1}{4}$ of $2\frac{1}{2}$?

6. $\frac{1}{2}$ by $\frac{2}{5}$.

How much is

7. $\frac{2}{3}$ of $2\frac{1}{2}$ bushels? ($2\frac{1}{2} = \frac{5}{2}$)

11. $\frac{3}{4}$ of $12\frac{2}{3}$ rods?

8. $\frac{3}{8}$ of $1\frac{3}{4}$ pounds?

12. $\frac{5}{6}$ of $27\frac{2}{100}$ miles?

9. $\frac{2}{30}$ of $6\frac{2}{3}$ yards?

13. $\frac{2}{5}$ of $42\frac{1}{2}$ feet? ($42\frac{1}{2} = 40 + 2\frac{1}{2}$)

10. $\frac{1}{5}$ of $10\frac{3}{5}$ gallons?

14. $\frac{1}{5}$ of $15\frac{3}{4}$ weeks?

a. The word *of* between two numbers, the first or both of which are fractions, signifies multiplication.

b. A **compound fraction** is two or more numbers connected by the word *of*, the first, at least, of the numbers being a fraction.

E. 1. $\frac{1}{2}$ is how many twentieths? How much is $\frac{1}{4}$ of $\frac{4}{20}$? Then, how much is $\frac{1}{4}$ of $\frac{1}{2}$?

2. How much is $\frac{3}{4}$ of $\frac{1}{2}$? | 3. $\frac{1}{4}$ of $\frac{3}{4}$? | 4. $\frac{1}{2}$ of $\frac{3}{4}$? | 5. $\frac{3}{4}$ of $\frac{3}{4}$?

6. How much is $\frac{2}{3}$ of $\frac{1}{4}$?

2 thirds of 4 sevenths are 2 times as much as 1 third of 4 sevenths. 4 sevenths are 12 twenty-firsts; 1 third of 12 twenty-firsts is 4 twenty-firsts, and 2 times 4 twenty-firsts are 8 twenty-firsts.

Multiply	How much is	What is the product of
7. $\frac{7}{12}$ by $\frac{3}{10}$.	11. $2\frac{2}{3}$ times $\frac{4}{7}$?	15. $\frac{5}{8}$ multiplied by $\frac{7}{11}$?
8. $\frac{5}{8}$ by $\frac{7}{10}$.	12. $1\frac{1}{2}$ times $\frac{9}{11}$?	16. $\frac{9}{20}$ multiplied by $\frac{3}{4}$?
9. $\frac{3}{8}$ by $\frac{4}{7}$.	13. $\frac{4}{7}$ of $2\frac{2}{3}$?	17. $\frac{3}{8} \times \frac{4}{7}$?
10. $\frac{1}{2}$ by $2\frac{1}{2}$.	14. $\frac{9}{11}$ of $1\frac{1}{2}$?	18. $\frac{3}{8} \times \frac{4}{7}$?
How much is	21. $\frac{5}{8}$ of $\$2\frac{2}{3}$?	25. $2\frac{1}{2}$ times $\frac{3}{4}$ of a yard?
	22. $\frac{3}{8}$ of $7\frac{1}{2}$ barrels?	26. $1\frac{1}{2}$ times $2\frac{1}{2}$ yards?
	23. $\frac{7}{8}$ of $30\frac{1}{2}$ dozen?	27. $\frac{4}{7} \times \frac{3}{11}$ of $6\frac{1}{2}$ pounds?
	24. $4\frac{1}{2}$ times $\frac{1}{2}$ of a mile?	28. $6\frac{3}{4}$ times $2\frac{1}{2}$ bushels?

199. The general method of written work in multiplication of fractions is based upon the following

PRINCIPLE. *The product of two fractions equals the product of their numerators divided by the product of their denominators.*

Written Work.—Ex. 1. What is the product of $\frac{2}{3}$ and $\frac{4}{5}$?

EXPLANATION.—I multiply 2 and 4—the numerators of the fractions—together for the numerator of the product; and 3 and 5—the denominators of the fractions—together for the denominator of the product.

PROCESS.

$$\frac{2}{3} \times \frac{4}{5} = \frac{2 \times 4}{3 \times 5} = \frac{8}{15}$$

PROBLEMS.

Find the product in each of the next twelve problems.

- | | | | |
|--------------------------------------|-----------------------------------|--------------------------------------|---|
| 1. $\frac{1}{2} \times \frac{3}{4}$ | 4. $\frac{2}{3}$ of $\frac{3}{4}$ | 7. $\frac{1}{2} \times \frac{3}{4}$ | 10. $\frac{1}{3}$ of $\frac{2}{3}$ of $\frac{4}{5}$ |
| 2. $\frac{4}{7} \times \frac{3}{8}$ | 5. $\frac{3}{4}$ of $\frac{3}{8}$ | 8. $\frac{2}{3} \times \frac{1}{4}$ | 11. $\frac{7}{12} \times \frac{5}{8} \times \frac{1}{10}$ |
| 3. $\frac{5}{8} \times \frac{1}{10}$ | 6. $\frac{1}{2}$ of $\frac{4}{7}$ | 9. $\frac{1}{10} \times \frac{1}{3}$ | 12. $\frac{2}{3}$ of $\frac{1}{10} \times \frac{1}{8}$ |

Ex. 2. Find the product of $\frac{5}{8} \times \frac{6}{7} \times \frac{9}{13}$.

I cancel all factors common to both numerators and denominators, before multiplying.

$$\frac{5}{8} \times \frac{6}{7} \times \frac{9}{13} = \frac{5}{13} \times \frac{3}{7} \times \frac{3}{2} = \frac{45}{182}$$

- | | |
|---|--|
| 13. How much is $\frac{4}{7} \times \frac{3}{8} \times \frac{2}{5}$? | 16. $\frac{2}{15} \times \frac{4}{10} \times \frac{3}{10}$ —how much? |
| 14. How much is $\frac{5}{11} \times \frac{1}{3} \times \frac{2}{5}$? | 17. $7\frac{1}{2}$ times $\frac{4}{7}$ of $\frac{8}{9}$ of $\frac{1}{10} \times \frac{2}{3}$ —what number? |
| 15. What number equals $\frac{4}{7}$ of $\frac{2}{3} \times \frac{1}{2}$ of $\frac{1}{2}$? | 18. $\frac{1}{3} \times \frac{1}{4} \times \frac{1}{2}$ of $\frac{1}{10}$ —how many? |

19. What is the product of $\frac{4}{5}$ of $6\frac{2}{3}$ times 8?

$6\frac{2}{3} = 2^{\frac{2}{3}}$, and $8 = 2^3$. Hence, $\frac{4}{5}$ of $6\frac{2}{3} \times 8 = \frac{4}{5}$ of $2^{\frac{2}{3}} \times 2^3$.

20. Multiply $3\frac{1}{2}$ times $\frac{1}{11}$ by 16. | 21. Multiply $\frac{1}{18}$ by 15 times $32\frac{7}{8}$.

22. What part of a melon is $\frac{2}{3}$ of $\frac{4}{5}$ of $\frac{5}{6}$ of $\frac{1}{12}$ of a melon?

23. A man who owned $\frac{7}{8}$ of a factory, sold $\frac{8}{11}$ of his share. What part of the factory did he sell?

24. Find the cost of $\frac{1}{16}$ of a yard of silk, at $\$2\frac{3}{8}$ a yard.

25. I planted $\frac{87}{100}$ of 3 acres to potatoes, and $13\frac{3}{5}$ times as much to corn. How many acres did I plant to corn?

26. If a man can paint $4\frac{2}{3}$ rods of picket-fence in a day, how many rods can he paint in $17\frac{1}{4}$ days?

200. Ex. Multiply $13\frac{2}{11}$ by 8.

PROCESSES.

EXPLANATION.—I multiply $\frac{2}{11}$ and 13, separately, by 8; then, adding the results, I have $105\frac{16}{11}$, the required product.

	$\frac{1}{11}$	$\frac{2}{11}$
$\frac{2}{11} \times 8 = \frac{16}{11} = 1\frac{5}{11}$	$1\frac{5}{11}$	$13\frac{2}{11}$
$13 \times 8 = 104$	104	8
$13\frac{2}{11} \times 8 =$	$\frac{105\frac{16}{11}}{11}$	$\frac{105\frac{2}{11}}{11}$

The work is commonly written as shown in the second process.

When the multiplicand is a mixed number and the multiplier an integer, multiply the fractional and integral parts separately, and then add the products.

PROBLEMS.

Multiply

1. $\frac{5}{8}$ by 17. | 3. $\frac{1}{16}$ by 13. | 5. $\frac{37}{100}$ by 1,000. | 7. $34\frac{3}{8}$ by 7.
 2. $\frac{1}{4}$ by 12. | 4. $\frac{1}{8}$ by 36. | 6. $\frac{1}{8}$ by 588. | 8. $875\frac{1}{4}$ by 53.

9. How many bushels of peaches are there in 75 baskets, each basket containing $\frac{2}{16}$ of a bushel?

10. A house painter's wages are $\$1\frac{3}{8}$ per day. How much do his wages amount to in a month, or 26 days?

11. How many days' work can 54 men do in $\frac{7}{10}$ of a day?

12. How much will it cost to keep my horse a year, or 52 weeks, at $\$2\frac{4}{5}$ per week?

201. Ex. What is the product of 128 multiplied by $5\frac{3}{4}$?

PROCESSES.

EXPLANATION.—I multiply 128 by $\frac{3}{4}$ and by 5 separately; then, adding the partial products, I have $725\frac{1}{4}$, the required product.

The work is commonly written as shown in the second process.

$\frac{1}{1}$	$\frac{2}{2}$
$128 \times \frac{3}{4} = 85\frac{1}{2}$	128
$128 \times 5 = 640$	$5\frac{3}{4}$
$128 \times 5\frac{3}{4} = 725\frac{1}{4}$	$85\frac{1}{2}$
	640
	$725\frac{1}{4}$

When the multiplicand is an integer and the multiplier a mixed number, multiply by the fractional and integral parts separately, and then add the products.

Multiply

PROBLEMS.

1. 44 by $\frac{2}{3}$. | 3. 57 by $\frac{7}{15}$. | 5. \$9 by $3\frac{1}{4}$. | 7. 4,765 by $13\frac{7}{15}$.
 2. 98 by $\frac{4}{5}$. | 4. 23 by $\frac{1}{10}$. | 6. \$3.50 by $7\frac{3}{8}$. | 8. 13,672 by $28\frac{2}{17}$.

9. I bought 300 pounds of nails, and used $\frac{7}{8}$ of them in building a barn. How many pounds of nails did I use?

10. An ox weighed 1,172 pounds, and, when killed, the beef weighed $\frac{1}{10}$ as much. How much did the beef weigh?

Find the cost of

11. $81\frac{1}{2}$ pounds of sugar, @ 12¢. | 13. $72\frac{1}{2}$ barrels of oil, @ \$5.31.
 12. $37\frac{3}{8}$ bushels of oats, @ 44¢. | 14. $67\frac{3}{8}$ tons of iron, @ \$62.50.

202. RULE FOR MULTIPLICATION OF FRACTIONS.

I. *Reduce mixed numbers to improper fractions, and integers to the form of fractions.*

II. *Multiply all the numerators together for the numerator, and all the denominators together for the denominator, of the product.*

PROBLEMS.

1. What is the value of $\frac{4}{7}$ of $\frac{2}{10}$ of $\frac{1}{5}$ of $\frac{1}{17}$ of \$34?
 2. How much can a dress-maker save in $5\frac{1}{2}$ days, if she saves $\$ \frac{7}{3}$ a day?

Find the cost

3. Of $\frac{3}{4}$ of a yard of oil-cloth, at $\$ \frac{3}{4}$ a yard.
4. Of $\frac{5}{8}$ of a bushel of clover seed, at $\$ 7\frac{7}{10}$ per bushel.
5. Of $66\frac{2}{3}$ yards of flannel, at $\$.12\frac{1}{2}$ per yard.
6. Of $125\frac{3}{4}$ pounds of mutton, at $5\frac{1}{5}$ cents a pound.
7. Of a lot of goods that cost $\frac{2}{3}$ of $\frac{3}{4}$ of 6 times $\$18\frac{3}{4}$.
8. Multiply $\frac{7}{8}$ of $\frac{5}{9}$ of $1\frac{1}{3}$ by $\frac{4}{5}$ of $\frac{2}{3}$.
9. A carpenter built 15 lengths of board fence, and each length was $\frac{3}{4}$ of a rod long. How long was the fence?
10. Suppose a coat costs $\frac{3}{4}$ of $\$12\frac{7}{8}$, and a hat costs $\frac{2}{3}$ as much; how much is paid for the hat?
11. If 4 barrels of apples cost $\$4\frac{3}{4}$, how much will 6 barrels cost?
12. At the rate of $13\frac{7}{10}$ miles per hour, how many miles will a steamboat run in $2\frac{3}{4}$ hours?
13. What is $\frac{1}{2}$ of the sum of $\frac{1}{3}$, $\frac{1}{4}$, and $\frac{1}{6}$?
14. Find the cost of $\frac{3}{4}$ of a dozen eggs, at $\$1\frac{3}{8}$ per dozen; and $\frac{1}{8}$ of a barrel of flour, at $\$11$ per barrel.
15. From $\frac{3}{4}$ of $\frac{7}{8}$ take $\frac{2}{3}$ of $\frac{2}{3}$.
16. A man who owned $\frac{2}{3}$ of a ship, sold $\frac{1}{3}$ of his share. What part of the ship did he then own?
17. How much more will $\frac{7}{8}$ of a yard of cloth cost, at $\$4.50$ per yard, than $\frac{3}{4}$ of a yard, at $\$3.75$ per yard?
18. I bought 10 pounds of sugar, @ $11\frac{1}{2}$ cents; and 5 pounds of tea, @ $87\frac{1}{2}$ cents. How much did I expend?
19. How much will a turkey, weighing $8\frac{1}{2}$ pounds, cost, at $\$ \frac{3}{4}$ a pound?
20. From 12 pieces of cloth of $40\frac{1}{2}$ yards each, a merchant tailor made 48 suits, using $5\frac{3}{8}$ yards of cloth for each suit. How much cloth had he left?

SECTION VI.

DIVISION.

Oral Work.—203. A. Divide | What is the quotient of

- | | | |
|--------------------------|---------------------------|-------------------------------------|
| 1. $\frac{3}{8}$ by 4. | 6. $\frac{19}{8}$ by 2. | 11. $51\frac{1}{2}$ divided by 10? |
| 2. $\frac{9}{10}$ by 3. | 7. $\frac{33}{8}$ by 7. | 12. $27\frac{1}{2}$ divided by 8? |
| 3. $2\frac{2}{11}$ by 8. | 8. $\frac{11}{8}$ by 5. | 13. $30\frac{4}{11}$ divided by 14? |
| 4. $2\frac{5}{8}$ by 7. | 9. $15\frac{1}{2}$ by 5. | 14. $22\frac{1}{2}$ divided by 6? |
| 5. $7\frac{4}{8}$ by 11. | 10. $27\frac{3}{4}$ by 3. | 15. $216\frac{3}{8}$ divided by 50? |

16. Divide $2\frac{1}{16}$ pounds into 11 equal parts—*i. e.*, find $\frac{1}{11}$ of $2\frac{1}{16}$ pounds.

Divide { 17. $3\frac{1}{2}$ dozen by 6. | 20. $\$2\frac{1}{2}$ by 12. | 23. $\frac{1}{2}$ ton by 10.
 { 18. $2\frac{1}{2}$ bushels by 8. | 21. $\frac{1}{10}$ of a mile by 5. | 24. $\$1\frac{1}{2}$ by 4.
 { 19. $7\frac{1}{2}$ gallons by 10. | 22. $2\frac{1}{2}$ yards by 12. | 25. $6\frac{3}{8}$ feet by 5.

B. 1. $\$2\frac{2}{3}$ for 6 chickens is how much for 1 chicken?

1 chicken costs 1 sixth as much as 6 chickens, or 1 sixth of $\$2\frac{2}{3}$; and 1 sixth of $\$2\frac{2}{3}$ is 1 sixth of $\$1\frac{1}{3}$, which is $\$1$.

2. $\$2\frac{4}{5}$ for 8 yards of muslin is how much for 1 yard?

3. If 11 persons eat $9\frac{5}{8}$ pounds (or $7\frac{7}{8}$ pounds) of butter in a week, how much butter does 1 person eat?

4. I bought 4 pounds of fresh fish for $\$2\frac{1}{2}$ (or $\$1\frac{1}{2}$). How much was the fish per pound?

5. Julia picked $\frac{7}{8}$ of a bushel of strawberries in 4 hours. How many berries did she pick in an hour?

6. $\$2\frac{1}{2}$ for 7 bushels of oats is how much per bushel?

7. $\$2\frac{1}{2}$ per dozen for photographs is how much apiece?

8. How many weeks will $35\frac{1}{8}$ pounds of butter last a family that uses 4 pounds per week?

9. $17\frac{3}{4}$ yards for 8 coats is how much for 1 coat?

C. 1. 4 is $\frac{1}{5}$ of what number?

4 is 1 fifth of 5 times 4; and 5 times 4 are 20.

What is the number of which

2. 6 is $\frac{1}{3}$? | 4. $\frac{1}{10}$ is $\frac{1}{8}$? | 6. $\frac{4}{5}$ is $\frac{1}{6}$? | 8. $17\frac{2}{3}$ is $\frac{1}{2}$?

3. 12 is $\frac{1}{2}$? | 5. $\frac{1}{3}$ is $\frac{1}{4}$? | 7. $3\frac{1}{3}$ is $\frac{1}{6}$? | 9. $9\frac{3}{4}$ is $\frac{1}{4}$?

10. 4 is $\frac{2}{3}$ of what number?

4 is 2 fifths of 5 times 1 half of 4; 1 half of 4 is 2, and 5 times 2 are 10.

What is the number of which

11. 6 is $\frac{2}{3}$? | 13. 45 is $\frac{5}{8}$? | 15. $3\frac{1}{8}$ is $\frac{5}{8}$? | 17. 22 is $\frac{4}{5}$?

12. 9 is $\frac{3}{4}$? | 14. 24 is $\frac{3}{4}$? | 16. $4\frac{2}{3}$ is $\frac{7}{10}$? | 18. 35 is $\frac{2}{3}$?

19. \$2 for $\frac{1}{4}$ of a barrel of flour is how much for 1 barrel?

20. \$.12 $\frac{1}{2}$ for $\frac{1}{2}$ quire of paper is how much for a quire?

21. After paying \$ $\frac{3}{4}$ for railroad fare, I had $\frac{2}{3}$ of my money left. How much money had I at first?

22. $7\frac{2}{3}$ yards are $\frac{1}{3}$ of the distance across a bridge.

What is the length of the bridge?

23. \$.16 for $\frac{1}{4}$ of a pound of figs is how much for 1 pound?

24. \$16 for $\frac{1}{4}$ of a ton of hay is how much for 1 ton?

25. 6 days are $\frac{2}{3}$ of how many days?

26. 9 bushels of plums are $\frac{2}{3}$ of how many bushels?

D. 1. What is the quotient of 5 divided by $\frac{2}{3}$?

5 is 15 thirds; 1 third is contained in 15 thirds 15 times, and 2 thirds are contained in 15 thirds 1 half of 15 times, which is $7\frac{1}{2}$ times.

Divide

What is the quotient of

Divide

2. 4 by $\frac{2}{3}$.

6. 3 divided by $\frac{3}{4}$?

10. 6 by $1\frac{2}{3}$.

3. 2 by $\frac{1}{5}$.

7. 10 divided by $\frac{5}{8}$?

11. 15 by $3\frac{1}{2}$.

4. 5 by $\frac{2}{3}$.

8. 4 divided by $\frac{1}{3}$?

12. 10 by $2\frac{1}{2}$.

5. 5 by $\frac{1}{4}$.

9. 8 divided by $2\frac{1}{2}$ (or $\frac{5}{2}$)?

13. 9 by $1\frac{1}{10}$.

To what must 12 be reduced, before it can be divided

14. By $\frac{2}{3}$? | 15. By $\frac{2}{5}$? | 16. By $\frac{1}{11}$? | 17. By $\frac{1}{16}$? | 18. By $\frac{1}{18}$?

19. To what must any integer be reduced, before it can be divided by a fraction?

20. At $\$ \frac{1}{2}$ apiece, how many hats will $\$2$ buy?

21. At $\$ \frac{1}{4}$ a bushel, how many bushels of lime will $\$5$ buy?

22. How many yards of cambric can I buy for $\$4$, at $\$ \frac{2}{3}$ a yard?

23. In how many days will a horse eat 9 bushels of oats, if he eats $\frac{3}{8}$ of a bushel daily?

24. How many scarfs, each $2\frac{1}{4}$ yards long, can be made from 18 yards of lace?

25. How many hours will it take you to walk 20 miles, if you walk $2\frac{1}{2}$ miles an hour?

26. In how many days can a man mow 15 acres, if he mows $1\frac{1}{2}$ acres per day?

E. 1. Reduce $\frac{2}{3}$ and $\frac{3}{4}$ to thirty-fifths.

2. Divide 14 thirty-fifths by 15 thirty-fifths.

To what fractional unit are the given fractions reduced,

To divide $\left\{ \begin{array}{l} 3. \text{Sevenths by fifths?} \\ 4. \text{Fourth by ninths?} \end{array} \right. \left| \begin{array}{l} 5. \text{Fourth by eighths?} \\ 6. \text{Twelfths by eighths?} \end{array} \right.$

Divide

7. $\frac{3}{5}$ by $\frac{1}{2}$.	11. $\frac{7}{10}$ by $\frac{1}{3}$.	15. $5\frac{2}{3}$ by $\frac{1}{4}$.	19. $\frac{3}{4}$ by $3\frac{1}{2}$.
8. $\frac{3}{5}$ by $\frac{2}{3}$.	12. $\frac{1}{2}$ by $\frac{2}{3}$.	16. $4\frac{3}{4}$ by $\frac{1}{4}$.	20. $\frac{5}{6}$ by $1\frac{1}{2}$.
9. $\frac{3}{5}$ by $\frac{1}{4}$.	13. $\frac{3}{4}$ by $\frac{1}{4}$.	17. $4\frac{1}{2}$ by $\frac{1}{15}$.	21. $6\frac{2}{3}$ by $16\frac{2}{3}$.
10. $\frac{7}{10}$ by $\frac{2}{3}$.	14. $\frac{5}{6}$ by $\frac{2}{3}$.	18. $\frac{5}{6}$ by $2\frac{1}{2}$.	22. $2\frac{1}{2}$ by $1\frac{1}{2}$.

23. How many hours must a boy work to earn $\$ \frac{3}{4}$, if he earns $\$ \frac{2}{50}$ an hour?

24. In how many days will a hotel use $\frac{5}{8}$ of a barrel of sweet-potatoes, if it uses $\frac{1}{2}$ of a barrel daily?

25. How many pounds of mixed candies can I buy for $\frac{2}{3}$ of a dollar, at $\frac{1}{3}$ of a dollar per pound?

26. A woman received $\$7\frac{1}{2}$ for chickens, at $\$ \frac{3}{4}$ apiece. How many chickens did she sell?

27. At the rate of 1 pound of cheese for $\frac{3}{4}$ of a pound of honey, how many pounds of cheese must a grocer give in exchange for $4\frac{1}{2}$ pounds of honey?

28. If a cook uses $2\frac{1}{4}$ pounds of soda in a month, in what part of a month will she use $\frac{1}{10}$ of a pound?

29. A wood sawyer sawed and split $12\frac{1}{2}$ cords of wood in $6\frac{1}{2}$ days. How many cords did he average per day?

30. A hop grower picked $7\frac{1}{2}$ tons of hops, from a yard which averaged $1\frac{1}{2}$ tons to the acre. How many acres were there in the hop-yard?

204. The process of dividing by a fraction is based upon the following

PRINCIPLE. *Multiplying a number by the denominator of a fraction and dividing the product by the numerator, divides the number by the fraction.*

A fraction is inverted, by interchanging the places of its terms. Hence,

To divide by a fraction :—*Invert the divisor, and proceed as in multiplication.*

Written Work.—Ex. Divide $\frac{5}{12}$ by $\frac{15}{16}$.

FIRST PROCESS.

$$\frac{5}{12} \div \frac{15}{16} = \frac{5}{12} \times \frac{16}{15} = \frac{80}{180} = \frac{8}{9}$$

SECOND PROCESS.

$$\frac{5}{12} \div \frac{15}{16} = \frac{5}{12} \times \frac{16}{15} = \frac{8}{9}$$

PROBLEMS.

Divide	{	1. $1\frac{1}{4}$ by $\frac{3}{8}$.	4. $\frac{52}{10000}$ by $\frac{13}{100}$.	7. $7\frac{1}{2}$ by $\frac{4}{9}$.
		2. $\frac{1}{2}$ by $\frac{7}{8}$.	5. $1\frac{1}{4}$ by $3\frac{3}{8}$. ($3\frac{3}{8} = 1\frac{7}{8}$.)	8. $1\frac{1}{8}$ by $\frac{4}{9}$.
		3. $1\frac{1}{2}$ by $12\frac{1}{11}$.	6. $5\frac{3}{4}$ by $\frac{3}{8}$. ($5\frac{3}{4} = 3\frac{5}{8}$.)	9. $5\frac{3}{10}$ by $\frac{1}{10}$.
Divide	{	10. $7\frac{7}{11}$ by $6\frac{3}{10}$.	13. $10\frac{1}{2}$ by $16\frac{1}{4}$.	16. $20\frac{3}{4}$ by $8\frac{1}{2}$.
		11. $16\frac{1}{4}$ by $10\frac{1}{2}$.	14. $3\frac{1}{2}$ by $4\frac{3}{8}$.	17. $40\frac{5}{8}$ by $5\frac{3}{8}$.
		12. $3\frac{1}{4}$ by $10\frac{3}{8}$.	15. 13 ($1\frac{3}{4}$) by $7\frac{1}{2}$.	18. 25 by $1\frac{1}{2}$.

19. If $\frac{1}{12}$ of a bushel of mortar covers 1 square yard of wall, how many square yards will $5\frac{1}{4}$ bushels cover?

20. I paid $\$3\frac{2}{3}$ for $8\frac{2}{3}$ quarts of strawberries. What was the price per quart?

21. In how many days, of $9\frac{1}{6}$ hours each, can a man perform $738\frac{3}{10}$ hours' work?

205. Ex. Divide $2,786\frac{2}{3}$ by 6.

PROCESS.

EXPLANATION.—Dividing the integer by 6, I obtain 464, with a remainder of $2\frac{2}{3}$, or $\frac{1}{3}$.

Then dividing the $\frac{1}{3}$ by 6, I obtain $\frac{1}{18}$, which with the 464 makes $464\frac{1}{18}$, the required quotient.

$$\begin{array}{r} 6 \overline{) 2786\frac{2}{3}} \\ \underline{464\frac{1}{18}} \end{array}$$

When the dividend is a large mixed number and the divisor an integer, divide the integral part as in integers, and the remainder as in fractions.

Divide

PROBLEMS.

- | | | | |
|--------------------------|-------------------------------------|-----------------------------|--------------------------------|
| 1. $\frac{3}{4}$ by 7. | 4. $3\frac{2}{3}\frac{2}{3}$ by 25. | 7. $15\frac{1}{2}$ by 18. | 10. $2,506\frac{2}{3}$ by 12. |
| 2. $\frac{1}{11}$ by 5. | 5. $2\frac{1}{2}$ by 8. | 8. $41\frac{1}{4}$ by 9. | 11. $2,000\frac{1}{2}$ by 20. |
| 3. $2\frac{2}{3}$ by 16. | 6. $8\frac{2}{3}$ by 37. | 9. $400\frac{1}{12}$ by 23. | 12. $5,678\frac{2}{10}$ by 27. |

13. If $\frac{5}{8}$ of a ton of hay can be bought for \$15, what part of a ton can be bought for \$1?

14. A butcher packed $\frac{1}{4}$ of a ton of beef in 8 barrels. How much did he put into each barrel?

15. I bought 9 cakes of maple sugar that weighed $4\frac{3}{4}$ pounds. How much did each cake weigh?

16. A broom maker used $22\frac{1}{2}$ pounds of broom-corn for 72 brooms. How much broom-corn did he use for 1 broom?

17. \$27 $\frac{2}{3}$ for 18 turkeys is how much for 1 turkey?

18. What is the average weight of 11 men, whose united weight is $1,758\frac{1}{2}$ pounds?

PROCESS.

206. Ex. Divide 31 by $\frac{7}{9}$. $31 \div \frac{7}{9} = \frac{31}{1} \times \frac{9}{7} = \frac{279}{7} = 39\frac{6}{7}$

Divide

PROBLEMS.

- | | | | |
|-----------------------------|----------------------------|----------------------------|-----------------------------------|
| 1. 12 by $\frac{7}{8}$. | 4. 62 by $2\frac{2}{3}$. | 7. 625 by $6\frac{1}{4}$. | 10. 16 hours by $7\frac{3}{4}$. |
| 2. 9 by $\frac{2}{3}$. | 5. 18 by $10\frac{1}{2}$. | 8. 8 by $2\frac{1}{4}$. | 11. 28 yards by $5\frac{2}{3}$. |
| 3. 153 by $1\frac{2}{11}$. | 6. 80 by $2\frac{1}{4}$. | 9. \$41 by $\frac{3}{4}$. | 12. 84 dozens by $1\frac{1}{2}$. |

13. A shoe dealer paid \$15 for a case of overshoes, at $\$ \frac{5}{8}$ a pair. How many pairs of shoes were in the case?

14. How many yards of silk will \$24 buy, at $\$ \frac{1}{2}$ a yard?

15. A stick of timber 24 feet long can be cut into how many blocks, each $\frac{3}{4}$ of a foot long?

16. A yield of 93 bushels of wheat from $4 \frac{1}{2}$ acres, is how many bushels to the acre?

17. A lawyer's clerk wrote 36 pages in $6 \frac{2}{3}$ hours. How many pages did he write in 1 hour?

18. How many steps of $2 \frac{1}{2}$ feet each will a soldier take, in marching a mile, or 5,280 feet?

19. \$423 for the rent of a house $18 \frac{1}{2}$ months, is how much per month?

20. \$1,500 for $2,707 \frac{1}{2}$ feet of sewer pipe is how much a foot?

207. RULE FOR DIVISION OF FRACTIONS.

I. *Reduce mixed numbers to improper fractions, and integers to the form of fractions.*

II. *Invert the divisor, and proceed as in multiplication.*

Divide

PROBLEMS.

1. $\frac{1}{2}$ by 9. | 3. $200 \frac{1}{11}$ by 5. | 5. $\frac{3}{4}$ by $18 \frac{7}{10}$. | 7. $\frac{1}{2}$ by $\frac{5}{8}$.
2. 29 by $\frac{1}{4}$. | 4. 360 by $12 \frac{3}{4}$. | 6. $1,811 \frac{7}{8}$ by $1 \frac{1}{2}$. | 8. $3 \frac{3}{4}$ by $45 \frac{1}{2}$.

9. A seamstress used $\frac{5}{8}$ of a yard of linen in making 9 collars. How much linen did she use for each collar?

10. 7 men harvested $22 \frac{3}{5}$ acres of wheat in a day. How many acres was that for each man?

11. How many quarts of oysters can be bought for \$11, at $\$ \frac{2}{3}$ a quart?

12. A teamster draws $3 \frac{3}{4}$ cords of stone at 15 loads. How many cords does he draw at each load?

13. How much candy will $\$ \frac{5}{8}$ pay for, at $\$ \frac{3}{4}$ a pound?
14. At $\$ 5 \frac{1}{2}$ a bushel, how much clover seed will $\$ 1 \frac{1}{2}$ buy?
15. 12 tea-spoons weigh $\frac{9}{10}$ of a pound. How much does 1 spoon weigh?
16. If in 1 day a carpenter can build $4 \frac{2}{3}$ rods of picket-fence, in how many days can he build 33 rods?
17. $\$ \frac{2}{3} \frac{1}{4}$ will pay for how much tea, at $\$ \frac{1}{3}$ a pound?
18. A mechanic whose wages are $\$ 2 \frac{1}{2}$ a day, receives $\$ 12$ at the end of the week. How many days has he worked?
19. In how many minutes will a locomotive run $22 \frac{1}{2}$ miles, running at the rate of $\frac{9}{14}$ of a mile per minute?
20. When $14 \frac{3}{4}$ quarts of vinegar cost $\$ \frac{3}{2} \frac{2}{3}$, how much does 1 quart cost?
21. If a farm hand breaks $\frac{7}{8}$ of an acre of fallow in a day, in how many days can he break $13 \frac{1}{2} \frac{1}{2}$ acres?
22. $\$ 1 \frac{2}{8}$ for $12 \frac{1}{2}$ pounds of rice is how much for 1 pound?
23. How many tons of coal must 2 men load per hour, to load $23 \frac{7}{8}$ tons in $9 \frac{3}{8}$ hours?
24. $\frac{7}{12}$ of $2 \frac{5}{8} \div \frac{5}{8}$ of $8 \frac{3}{4}$ = what number?
25. Divide $\frac{3}{8}$ of $3 \frac{1}{4}$ by $7 \frac{1}{2}$ times 15.
26. Find the quotient of $15 \frac{2}{3}$ times $4 \frac{2}{3} \div 24 \frac{1}{2}$ times $\frac{3}{4}$ of $7 \frac{2}{3}$.
27. Divide $2 \frac{7}{8}$ times $1 \frac{1}{8} \frac{1}{2}$ by $\frac{3}{4}$ of $\frac{5}{18}$ of $2 \frac{1}{10}$.

A **complex fraction** has a fraction or a mixed number in one or both terms.

What is the value of 28. $\frac{\frac{5}{8} \text{ of } 3 \frac{3}{8}}{\frac{7}{15} \text{ of } 8 \frac{1}{10}}$	Simplify the complex fractions 29. $\frac{7 \frac{1}{2} \text{ times } \frac{8}{17} \times \frac{5}{25}}{7 \frac{1}{2} \times 1 \frac{2}{3} \frac{1}{4}}$
30. $\frac{\frac{5}{4} - \frac{5}{8}}{\frac{5}{4} + \frac{5}{8}}$	31. $\frac{16}{24 \frac{1}{2}} \div \frac{12 \frac{2}{3}}{18}$

32. Divide the sum of $9 \frac{2}{3} \times \frac{15}{8}$ and $\frac{1}{11}$ of $2 \frac{1}{5} \times 75$ by their difference.

NOTE.—For outlines of fractions for review, see page 272.

SECTION VII.

GENERAL REVIEW PROBLEMS IN FRACTIONS.

Oral Work.—1. Add $18\frac{4}{11}$ and $7\frac{2}{3}$.

2. I sold my horse for \$25 more than I paid for him, and gained $\frac{1}{4}$ of his cost. For how much did I sell him?

3. If $\frac{4}{15}$ of \$30 is the cost of 5 bushels of tomatoes, what is the cost of 6 bushels?

4. A gentleman paid \$362 $\frac{1}{2}$ for a pair of horses. How much did each horse cost him?

5. 144 is $\frac{9}{10}$ of 10 times what number?

6. One week a mechanic lost $\frac{5}{12}$ of his time. How many days did he work?

7. $\frac{2}{3}$ of 27 is what part of 54?

8. $\frac{5}{8}$ of 18 is $\frac{3}{4}$ of what number?

9. 48 is 2 times $\frac{1}{3}$ of what number?

10. A owns $\frac{2}{3}$ of an iron mine, B owns $\frac{3}{8}$ of it, and C the remainder. What part of the mine does C own?

11. A man owning $\frac{2}{3}$ of a boat, sold $\frac{3}{4}$ of his share for \$10. What was the value of the boat, at the same rate?

12. A fruit grower sold 9 bushels of plums, and had $\frac{1}{4}$ of his plums left. How many bushels of plums did he raise?

13. \$15 are $\frac{3}{8}$ of the monthly rent of a house. How much is that a year?

14. If 2 boxes of lemons cost \$5 $\frac{1}{2}$, how many boxes can be bought for \$16 $\frac{2}{3}$?

15. James hoed a piece of corn in 5 $\frac{1}{2}$ days, hoeing $\frac{2}{3}$ of an acre each day. How many acres were in the piece?

16. Emma is $\frac{3}{4}$ as old as her mother, her mother is $\frac{4}{5}$ as old as her grandmother, and her grandmother is 70 years old. How old is Emma?

Written Work.—1. Change $\frac{3}{17}$ to 85ths; to 153ds.

2. Reduce to mixed numbers $\frac{13223}{473}$, $\frac{37412}{83}$, and $\frac{42762}{334}$.

3. Reduce $\frac{4}{5}$, $\frac{3}{4}$, and $\frac{2}{3}$ to similar fractions.

4. The sum of three numbers is $357\frac{5}{8}$, and two of them are $256\frac{1}{2}$ and $1\frac{1}{2}$. What is the third number?

5. The minuend is $103\frac{1}{2}$, and the remainder is $21\frac{2}{3}$. What is the subtrahend?

6. The quotient is 335, and the divisor is $23\frac{1}{8}$. What is the dividend?

7. The dividend is $\frac{7}{12}$ of $1\frac{1}{2}$, and the divisor is $\frac{5}{8}$ of $87\frac{1}{2}$. What is the quotient?

8. If $13\frac{1}{4}$ dozens of eggs cost $\$3\frac{1}{2}$, how much will $11\frac{3}{4}$ dozen cost?

9. How many pounds of butter, at $18\frac{1}{2}$ cents, will pay for $15\frac{1}{2}$ pounds of sugar, at $10\frac{1}{2}$ cents?

10. F sold $\frac{2}{3}$ of his land, then bought $37\frac{3}{4}$ acres, and then had $112\frac{2}{5}$ acres. How much land had he at first?

11. Divide $\frac{7}{8}$ of $\frac{1}{2}$ of $42\frac{2}{3}$ by $\frac{1}{4}$ of $\frac{4}{5}$ of 27.

12. I owned $\frac{3}{4}$ of a fruit farm, and sold $\frac{2}{3}$ of my part for \$3,405. What was the whole farm worth?

13. If $\frac{7}{8}$ of a yard of silk is worth $\$7\frac{1}{2}$, what is the value of $16\frac{1}{2}$ yards?

14. A grocer, after selling $\frac{1}{5}$, $\frac{2}{5}$, $\frac{3}{5}$, and $\frac{1}{4}$ of a hogshead of sugar, had 102 pounds left. How many pounds did the hogshead contain at first?

15. A saleswoman earns $\$7\frac{1}{8}$ a day, and her expenses are $\$3\frac{1}{4}$ a week. How much money will she save in 52 weeks?

16. How much will $\frac{7}{8}$ of $3\frac{1}{2}$ tons of coal cost, at $\frac{2}{3}$ of $\$8\frac{1}{2}$ per ton?

17. Reduce $\frac{44}{4}$, $\frac{35}{215}$, $\frac{105}{441}$, $\frac{1575}{15535}$, and $\frac{11907}{11907}$ to lowest terms.

18. If 4 be subtracted from both terms of the fraction $\frac{2}{17}$, is its value increased or diminished? How much?

19. What fraction added to $\frac{1}{2}$ of $10\frac{1}{2}$ times $\frac{1}{4}$, equals 1?
20. The product of four factors is $207\frac{3}{8}$, and three of them are $10\frac{1}{8}$, $116\frac{1}{8}$, and $3\frac{3}{8}$. What is the fourth factor? Find the sum, the difference, and the product of
21. $\frac{1}{2}$ and $\frac{3}{8}$. | 22. $\frac{7}{8}$ and $2\frac{3}{8}$. | 23. $\frac{9}{11}$ and $\frac{4}{11}$. | 24. $5\frac{1}{2}$ and $7\frac{3}{8}$.
25. What part of $19\frac{3}{8}$ is $18\frac{1}{8}$?
26. Reduce to similar fractions $17\frac{1}{2}$, $\frac{1}{2}$ of $\frac{9}{11}$, and 12.
27. Bought 3 crocks of butter weighing $25\frac{7}{8}$, $29\frac{3}{4}$, and $27\frac{1}{2}$ pounds. The empty crocks weigh $5\frac{9}{16}$, $5\frac{3}{8}$, and $7\frac{1}{2}$ pounds. How many yards of muslin will pay for the butter, at the rate of $1\frac{1}{2}$ yards per pound?
28. Find the difference between $\frac{7}{8}$ of $18\frac{3}{4}$ and $\frac{3}{4}$ of $17\frac{1}{2}$.
29. Of a 50-acre farm $\frac{3}{4}$ was planted to corn, $\frac{1}{4}$ of the remainder to potatoes, and the balance was sown to wheat. How many acres were there of each kind of crop?
30. A makes a boot in $\frac{3}{4}$ of a day, and B makes one in $\frac{5}{8}$ of a day. How many boots can the two men make in a day?
31. I paid 12 cents a pound for a live turkey that weighed $11\frac{3}{8}$ pounds, and the waste in dressing was $\frac{2}{3}$ of its weight. How much a pound did the dressed turkey cost me?
32. B walked $3\frac{1}{2}$ miles per hour for $7\frac{4}{5}$ hours, and A walked $4\frac{1}{2}$ miles per hour for $3\frac{1}{2}$ hours. Which walked the greater distance? How much the greater?
33. If a man can earn \$31.25 in 26 days, working 10 hours a day, how much can he earn in 19 days, working 12 hours a day?
34. Divide the product of 9 times $\frac{1\frac{3}{4}}{2\frac{3}{4}}$ and $\frac{1}{2}$ of $\frac{1\frac{1}{2}}{\frac{7}{8} - \frac{3}{8}}$ by their sum.
35. A merchant paid out $\frac{1}{3}$ of his money, then $\frac{1}{3}$ of what remained, and then $\frac{1}{3}$ of $\frac{2}{3}$ of what then remained. What part of his money had he left?

CHAPTER V.

COMPOUND NUMBERS.

SECTION I.

MEASURES OF EXTENSION AND CAPACITY.

208. A *simple number* is a number that expresses units of the same kind.

A simple number may be either abstract or concrete.

209. A *denominate number* is a concrete number that expresses measure, weight, or money value.

210. A *compound number* is a number that expresses units of different kinds or denominations.

a. 38, 49 apples, 25 bushels, \$362 are simple numbers.

b. 17 yards, 40 days, 271 pounds, \$362 are denominate numbers.

c. 3 feet 5 inches, 7 gallons 2 quarts 1 pint, 81 pounds 6 ounces are compound numbers.

Which of the numbers in the margin	51 yards; 36 men; 12 acres.
	125 trees; 21 dozen; 258 sheep.
1. Are simple numbers?	5 bushels 3 pecks; 13 miles 215
2. Are denominate numbers?	rods.
3. Are compound numbers?	18 days 6 hours 30 minutes.

211. The quantity of all articles bought and sold is determined by *measuring*, *weighing*, or *counting* them.

212. *Linear* or *line measures* are the measures used in *measuring* distances,—as length, width, thickness.

The denominations are the *mile* (mi.), the *rod* (rd.), the *yard* (yd.), the *foot* (ft.), and the *inch* (in.).

Table of Linear Measures.

12 in.	are 1 ft.	In measuring goods sold by the
3 ft.	" 1 yd.	yard in length,
5½ or 5.5 yd., or }	" 1 rd.	4½ or 4.5 in. are 1 eighth.
16½ or 16.5 ft. }		9 in. or }
320 rd., or }	" 1 mi.	2 eighths }
1,760 yd., or }		" 1 qr. (quarter).
5,280 ft.		4 qr. " 1 yd.

213. A *surface* is a figure that has length and width.

The *area* of a figure is the extent of its surface.

a. A surface 1 inch long and 1 inch wide is a *square inch*;

b. A surface 1 foot long and 1 foot wide is a *square foot*;

c. A surface 1 yard long and 1 yard wide is a *square yard*; etc.

214. *Surface measures* are the measures used in computing the area of surfaces,—such as land, lumber, flooring, and plastering.

The denominations are the *square mile* (sq. mi.), the *acre* (A.), the *square rod* (sq. rd.), the *square yard* (sq. yd.), the *square foot* (sq. ft.), and the *square inch* (sq. in.).

Table of Square Measures.

144 sq. in.	are 1 sq. ft.	In surveys of Government lands
9 sq. ft.	" 1 sq. yd.	160 A. are 1 qr. sec. (section).
30½ or 30.25 sq. yd.	" 1 sq. rd.	320 A. " 1 half sec.
160 sq. rd.	" 1 A.	640 A. " 1 sec. (or 1 sq. mi.).
640 A.	" 1 sq. mi.	36 sec. " 1 Tp. (township).

215. A *solid* or *body* is a portion of matter or of space that has length, width, and thickness.

a. A solid whose surfaces are each 1 inch square is a *cubic inch*;

b. A solid whose surfaces are each 1 foot square is a *cubic foot*;

c. A solid whose surfaces are each 1 yard square is a *cubic yard*.

216. Solid measures are the measures used in computing the solid contents of bodies,—such as timber, wood, stone, and earth;—and the capacity of bins, boxes, etc.

The denominations are the *cord* (cd.), the *cubic yard* (cu. yd.), the *cubic foot* (cu. ft.), and the *cubic inch* (cu. in.).

Table of Cubic Measures.

1,728 cu. in. are 1 cu. ft.
27 cu. ft. " 1 cu. yd.
128 cu. ft. " 1 cd.

- a. On public works, a cubic yard of earth is a standard load.
- b. A pile of wood or of rough stone 8 feet long, 4 feet wide, and 4 feet high is 1 cord.

217. Liquid measures are the measures used in measuring water, oil, milk, molasses, wines, and other liquids.

The denominations are the *gallon* (gal.), the *quart* (qt.), the *pint* (pt.), and the *gill* (gi.).

218. Dry measures are the measures used in measuring grain, seeds, fruits, berries, most kinds of vegetables, lime, charcoal, and some other articles.

The denominations are the *bushel* (bu.), the *peck* (pk.), the *quart*, and the *pint*.

Table of Liquid Measures.

4 gi. are 1 pt.
2 pt. " 1 qt.
4 qt. " 1 gal.

Table of Dry Measures.

2 pt. are 1 qt.
8 qt. " 1 pk.
4 pk. " 1 bu.

CASE I. Reduction Descending.

219. Reduction Descending is the process of changing a number to another of less unit value.

Changing rods to yards, feet, or inches is Reduction Descending.

Oral Work.—1. How many inches are 9 ft.?

2. How many inches are 9 ft. 6 in.?

3. Reduce 2 yards 1 foot 8 inches to inches.

2 yards are 2 times 3 feet, or 6 feet; and 2 yards 1 foot are 6 feet plus 1 foot, or 7 feet. 7 feet are 7 times 12 inches, or 84 inches; and 7 feet 8 inches are 84 inches plus 8 inches, or 92 inches. Hence, 2 yards 1 foot 8 inches are 92 inches.

4. How many rods are 3 mi. ? | 6. Change 6 yards to feet.
 5. Are 3 mi. 40 rd. ? | 7. Change 6 feet to inches.

Reduce

8. 1 A. 40 sq. rd. to square rods. | 11. 2 bu. 1 pk. 3 qt. to quarts.
 9. 12 gal. 2 qt. to pints. | 12. 2 cu. yd. 8 cu. ft. to cubic feet.
 10. 9 bu. 2 pk. to half-pecks. | 13. 4 yd. 2 ft. to inches.

14. 5 gal. 1 qt. of catsup will fill how many quart bottles? How many pint bottles?

15. How many quart boxes will 2 bu. 2 pk. 5 qt. of strawberries fill?

16. A dealer sold 3 bu. 4 qt. of chestnuts by the pint. How many pints did he sell?

Reduction Descending is performed by multiplication.

Written Work.—**220.** Ex. Reduce 17 yd. 1 ft. 5 in. to inches.

EXPLANATION.	PROCESS.
— 1 yard is 3 feet, 17 yards are 17 times 3 feet, and 17 yards 1 foot are 17 times 3 feet, plus 1 foot, or 52 feet.	$17 \text{ yd. } 1 \text{ ft. } 5 \text{ in.}$
1 foot is 12 inches, 52 feet are 52 times 12 inches, and 52 feet 5 inches are 52 times 12 inches, plus 5 inches, or 629 inches.	$\begin{array}{r} 3 \\ \hline 52 \text{ ft.} \\ 12 \\ \hline 629 \text{ in.} \end{array}$
Hence, 17 yd. 1 ft. 5 in. = 629 in.	

In Reduction Descending, the true multiplicand is commonly used as a multiplier, and the true multiplier as a multiplicand.

PROBLEMS.

1. Reduce 5 mi. 187 rd. 2 yd. 1 ft. 9 in. to inches.
 2. Reduce 25 sq. rd. 3 sq. yd. 8 sq. ft. to square inches.

Reduce to units of the lowest denomination named

3. 63 rd. 4 yd. 2 ft. | 7. 42 yd. 3 qr. to inches.
 4. 84 sq. rd. 4 sq. ft. | 8. $34\frac{3}{4}$ sq. mi. to square rods.
 5. 275 bu. 3 pk. 7 qt. | 9. 4.375 sq. mi. to acres.
 6. 5 cu. yd. 848 cu. in. | 10. $7\frac{1}{2}$ cd. to cubic feet.

CASE II. Reduction Ascending.

221. Reduction Ascending is the process of changing a number to another of greater unit value.

Changing feet to yards, rods, or miles is Reduction Ascending.

Oral Work.—1. 72 inches are how many feet?

2. 72 inches are how many yards?

3. 96 inches are how many yards and feet?

4. Reduce 207 inches to yards.

1 inch is $\frac{1}{12}$ of a foot, and 207 inches are $17\frac{3}{4}$ feet, or 17 feet 3 inches; 1 foot is $\frac{1}{3}$ of a yard, and 17 feet are $5\frac{1}{2}$ yards, or 5 yards 2 feet; and 5 yards 2 feet plus 3 inches are 5 yards 2 feet 3 inches.

Change	{	5. 124 inches to yards.		8. 150 cubic feet to cords.
		6. 35 yards to rods.		9. 1,000 rods to miles.
		7. 103 pints to gallons.		10. 320 pints to bushels.

11. 100 cubic feet are how many cubic yards?

12. A well that is 40 feet deep is how many rods deep?

13. If you buy 1 pint of milk a day, how many quarts will you buy in 60 days? How many gallons?

Reduction Ascending is performed by division.

Written Work.—**222.** Ex. Reduce 1,532 ft. to units of higher denominations.

EXPLANATION.—I

divide 1,532 feet by 3, the number of feet in 1 yard, and obtain 510 yards 2 feet. I divide the 510 yards of this result by 5.5, the number of yards in 1 rod, and obtain 92 rods 4

yards. To this result I annex 2 feet, the first remainder, and I have 92 rods 4 yards 2 feet, the required result.

PROCESS.

$$\begin{array}{r}
 3 \overline{) 1,532 \text{ ft.}} \\
 5.5 \overline{) 510 \text{ yd.}} \quad 2 \text{ ft.} \quad (92 \text{ rd. } 4 \text{ yd.} \\
 \underline{495} \\
 15.0 \\
 \underline{11.0} \\
 4.0
 \end{array}$$

Hence, $1,532 \text{ ft.} = 92 \text{ rd. } 4 \text{ yd. } 2 \text{ ft.}$

PROBLEMS.

1. How many feet and inches are 925 inches?
2. How many miles and rods are 2,000 rods?
3. How many square miles are 312,000 square rods?

Reduce	4. 297 sq. ft. to sq. yd.	8. 3,236 A. to sq. mi.
	5. 398 yd. to rods.	9. 185,520 cu. in. to cu. yd.
	6. 17,283 qt. to bushels.	10. 334,976 sq. in. to sq. rd.
	7. 1,535 pt. to gallons.	11. 4,713,256 cu. in. to cu. yd.

12. 3,825 quarts of wheat are how many bushels?
13. 2,469 cubic feet of wood are how many cords?
14. 1,727 pints of milk are how many gallons?

223. RULES FOR REDUCTIONS OF COMPOUND NUMBERS.**I. For Reduction Descending.**

1. *Multiply the units of the highest denomination given, by that number of the next lower denomination which equals 1 of this higher, and to the product add the units of the lower denomination.*

2. *In like manner, reduce this result to units of the next lower denomination; and so continue until the given number is reduced to units of the required denomination.*

II. For Reduction Ascending.

1. *Divide the given number by that number of the same denomination which equals 1 of the next higher; writing the quotient as units of the higher denomination, and the remainder as units of the denomination divided.*

2. *In like manner, reduce this quotient to units of the next higher denomination; and so continue until the given number is reduced to units of the required denomination.*

3. *Write the last quotient and the several remainders in their order, for the required result.*

PROBLEMS.

1. How many tiles, each 1 foot long, will be required for 1 mi. 68 rd. 2 yd. of tile-drain?
2. 7 bu. 3 pk. 6 qt. of chestnuts are how many pints?
3. How many rods of fence will it take to inclose a tract of land 2 mi. 45 rd. long and $\frac{7}{8}$ mi. wide?
4. How many hills of corn are there in a 10-acre field, if there is a hill on every square yard?
5. How many acres are there in an orchard of 6,386 peach-trees, each tree occupying 1 square rod of land?
6. One year a fruit grower had a crop of 305 quarts of cherries. How many bushels had he?
7. A perfumer put up 10 gallons of cologne in bottles that held 1 gill each. How many bottles did he fill?
8. How many pint papers of seed-corn are equal to 7 bu. 3 pk. 5 qt. 1 pt.?
9. Christmas week a grocer sold 365 quart cans of oysters. How many gallons of oysters did he sell?
10. A seedsman put up 353 pint papers of marrowfat peas. How many bushels did he put up?

CASE III. Addition.

Oral Work.—224. 1. The sum of 9 in., 5 in., 11 in., 7 in., 3 in., and 10 in. is how many inches? How many feet and inches? How many yards, feet, and inches?

2. The sum of 7 ft., 12 ft., 1 ft., 6 ft., and 8 ft. is how many rods, yards, and feet?

3. Add 7 gal. 3 qt. and 2 gal. 2 qt. 1 pt.

4. What is the sum of 3 pk. 5 qt. and 2 pk. 7 qt.?

5 quarts plus 7 quarts are 12 quarts, or 1 peck 4 quarts; this 1 peck plus the 3 pecks and 2 pecks are 6 pecks, or 1 bushel 2 pecks; and 1 bushel 2 pecks plus 4 quarts are 1 bu. 2 pk. 4 qt.

5. Add 2 yd. 1 ft., 1 yd. 2 ft., and 5 yd. 2 ft.

6. What is the sum of 5 sq. yd. 7 sq. ft., 2 sq. yd. 5 sq. ft., and 4 sq. yd. 8 sq. ft.?

7. 4 yd. + 2 yd. + 13 yd. + 8 yd. + 3 yd. = how many rd., yd., ft., and in.?

8. In 3 hours a butcher drove an ox 1 mi. 200 rd., 1 mi. 160 rd., and 2 mi. 40 rd. How far was the ox driven?

Written Work.—**225.** Ex. Add 4 yd. 2 ft. 3 in., 1 yd. 1 ft. 9 in., 2 yd. 1 ft., 2 ft. 11 in., and 5 yd. 5 in.

EXPLANATION.—I write the parts with units of like denominations in the same columns, and begin at the right to add.

The sum of the inches is 28, or 2 feet 4 inches; and I write the 4 inches in the result.

The sum of the 2 feet and the feet in the given numbers is 8, or 2 yards 2 feet; and I write the 2 feet in the result.

The sum of the 2 yards and the yards in the given numbers is 14, or 2 rods 3 yards, which I write in the result.

The entire result, 2 rd. 3 yd. 2 ft. 4 in., is the required sum.

PROCESS.

4 yd. 2 ft. 3 in.		
1	1	9
2	1	0
	2	11
5	0	5

2 rd. 3 yd. 2 ft. 4 in.

NOTE.—Compare this process and explanation with the process and explanation on page 23.

226. *The processes of addition, subtraction, multiplication, and division of compound numbers are similar to those employed in integers. Hence, special rules for these processes are unnecessary.*

PROBLEMS.

<u>1</u>	<u>2</u>	<u>3</u>
21 gal. 3 qt. 0 pt.	9 A. 96 sq. rd.	29 cu. yd. 16 cu. ft. 525 cu. in.
17 1 1	11 44	10 14 368
126 0 1	8 108	9 968
<u>43 2 0</u>	<u>10 56</u>	<u>15 3 874</u>

Add $\left\{ \begin{array}{l} 4. \text{ 4 yd. 2 ft. 4 in., 3 yd. 1 ft. 8 in., 5 yd. 2 ft. 6 in.} \\ 5. \text{ 20 gal. 2 qt., 15 gal. 1 qt., and 14 gal. 3 gi.} \\ 6. \text{ 13 bu. + 12 bu. 3 pk. + 19 bu. 2 qt. + 36 bu. 2 pk. 2 qt.} \end{array} \right.$

7. In three piles of wood containing 5 cd. 60 cu. ft., 6 cd. 96 cu. ft., and 9 cd. 68 cu. ft., are how many cords?

8. In four days a telegraph company put up 1 mi. 14 rd. 3 yd., 318 rd. 5 yd., 1 mi. 39 rd. 4 yd., and 1 mi. 67 rd. of wire. How much wire did they put up in the four days?

9. A farmer raised 751 bu. 3 pk. of wheat, 135 bu. 1 pk. 6 qt. of rye, 640 bu. 2 pk. of corn, and 514 bu. 4 qt. of oats. How much grain did he raise?

10. A painter used 5 gal. 3 qt. 1 pt. of raw oil, and 3 gal. 2 qt. 1 pt. of boiled oil. How much oil did he use?

11. There are 35 sq. yd. 5 sq. ft. of plastering in the ceiling of a room, 22 sq. yd. 2 sq. ft. in each of the two side walls, and 17 sq. yd. 7 sq. ft. in each of the two end walls. How much plastering is there in the room?

CASE IV. Subtraction.

Oral Work.—227. Subtract

- | | |
|--|------------------------------|
| 1. 3 in. from 4 ft. 8 in. | 4. 7 sq. ft. from 1 sq. yd. |
| 2. 1 ft. from 4 ft. 8 in. | 5. 15 cu. ft. from 3 cu. yd. |
| 3. 1 ft. 3 in. from 4 ft. 8 in. | 6. 120 sq. rd. from 5 A. |
| 7. Take 10 rd. 5 yd. from 25 rd. 2 yd. | |

5 yards can not be taken from 2 yards. But 25 rods 2 yards are 24 rods $7\frac{1}{2}$ yards; 5 yards from $7\frac{1}{2}$ yards leave $2\frac{1}{2}$ yards; 10 rods from 24 rods leave 14 rods; and 14 rods plus $2\frac{1}{2}$ yards (2 yards 1 foot 6 inches) are 14 rods 2 yards 1 foot 6 inches.

What is the difference between

- | | |
|-----------------------------|--|
| 8. 6 ft. and 4 ft. 7 in.? | 12. 4 cu. yd. and 13 cu. ft. 28 cu. in.? |
| 9. 10 yd. and 2 ft. 9 in.? | 13. 12 sq. yd. 3 sq. ft. and 5 sq. ft.? |
| 10. 4 qt. and 2 qt. 3 gi.? | 14. 6 sq. ft. and 4 sq. ft. 36 sq. in.? |
| 11. 3 qt. 1 pt. and 1 gal.? | 15. $\frac{1}{2}$ bu. and $\frac{1}{2}$ pk.? |

16. All of a 10-acre lot but 3 A. 75 sq. rd. is meadow. How many acres are meadow?

17. From a barrel containing 30 gal. of turpentine, 14 gal. 3 qt. were drawn. How many gallons were left?

18. On a city lot 30 ft. 6 in. wide, stands a house 19 ft. 10 in. wide. How much wider is the lot than the house?

Written Work.—228. Ex. What is the difference between 8 yd. 1 ft. 11 in. and 3 yd. 2 ft. 5 in.?

EXPLANATION.—I write the units of the subtrahend under units of like denominations of the minuend, and begin at the right to subtract.

5 inches from 11 inches leave 6 inches, which I write in the result.

2 feet can not be subtracted from 1 foot;

but the 8 yards 1 foot of the minuend are 7 yards 4 feet; and 2 feet from 4 feet leave 2 feet, which I write in the result.

3 yards from the remaining 7 yards of the minuend leave 4 yards, which I write in the result.

The entire result, 4 yards 2 feet 6 inches, is the required difference.

NOTE.—Compare this process and explanation with the process and explanation on page 40.

PROCESS.

$$\begin{array}{r} 8 \text{ yd. } 1 \text{ ft. } 11 \text{ in.} \\ 3 \quad \quad 2 \quad \quad 5 \\ \hline 4 \text{ yd. } 2 \text{ ft. } 6 \text{ in.} \end{array}$$

PROBLEMS.

			<u>1</u>					<u>2</u>						
From	5	mi.	220	rd.	4	yd.	2	ft.	5	in.	9	sq. rd.	4	sq. yd.
Subtract	2		264		3		2		8		3		5	

3. From 1 rd. take 1 in. | 4. From 8 bu. 3 pk. 2 qt. take 4 bu. 7 qt.

5. From 90 cu. yd. subtract 39 cu. yd. 18 cu. ft. 966 cu. in.

6. 113 cd. of wood have been drawn from a wood yard containing 200 cd. How much wood remains in the yard?

7. Last year 23 mi. 194 rd. 2 yd. of gas pipe were in use in a certain city, and now 25 mi. 49 rd. 1 ft. are in use. How much pipe has been laid during the year?

8. In a 20-gallon can are 5 gal. 2 qt. 1 pt. of kerosene. How much more kerosene will the can hold?

CASE V. Multiplication.

Oral Work.—229. 1. 7 times 9 inches are how many inches? How many feet?

2. 7 times 12 cubic feet are how many cubic yards?

Multiply $\left\{ \begin{array}{l} 3. \text{ 2 mi. 15 rd. by 4.} \\ 4. \text{ 5 cd. 20 cu. ft. by 3.} \end{array} \right. \quad \left| \quad \begin{array}{l} 5. \text{ 20 A. 16 sq. rd. by 10.} \\ 6. \text{ 7 yd. 3 qr. by 8.} \end{array} \right.$

7. 9 times 3 quarts 1 pint are how many gallons, quarts, and pints?

9 times 1 pint are 9 pints, or 4 quarts 1 pint; and 9 times 3 quarts plus 4 quarts 1 pint are 31 quarts 1 pint, or 7 gallons 3 quarts 1 pint.

8. How much is 20 times .9 rd. 5 yd.?

9. How much is 5 times 2 sq. yd. 8 sq. ft.?

10. My horse eats 2 bu. 2 pk. 2 qt. of oats in a week. How many bushels does he eat in 4 weeks?

11. If a farm hand can mow 2 A. 40 sq. rd. of grass in a day, how many acres can he mow in a week?

Written Work.—230. Ex. Multiply 5 mi. 72 rd. 8 ft. by 8.

EXPLANATION.—I write the multiplier under the lowest denomination of the multiplicand, and begin at the right to multiply.

PROCESS		
5 mi.	72 rd.	8 ft.
		8
41 mi. 259 rd. 14 ft. 6 in.		

8 times 8 feet are 64 feet, or 3 rods $14\frac{1}{2}$ feet (14 ft. 6 in.); and I write 14 feet 6 inches in the result.

8 times 72 rods, plus the 3 rods of the first partial product are 579 rods, or 1 mile 259 rods; and I write 259 rods in the result.

8 times 5 miles, plus the 1 mile of the second partial product are 41 miles, which I write in the result.

The entire result, 41 miles 259 rods 14 feet 6 inches, is the required product.

NOTE.—Compare this process and explanation with the process and explanation on page 57.

Multiply

PROBLEMS.

- | | |
|------------------------|--|
| 1. 50 bu. 6 qt. by 17. | 4. 36 A. 90 sq. rd. 16 sq. ft. 4 sq. in. by 8. |
| 2. 9 mi. 6 in. by 122. | 5. 32 gal. 3 qt. 1 pt. by 7. |
| 3. 129 cu. in. by 384. | 6. 3 mi. 280 rd. 2 ft. by 219. |

7. How many cords of wood can a team draw at 18 loads, if it draws 1 cd. 44 cu. ft. at each load?

8. How many bushels of potatoes will a family use in a year, at the rate of 3 bu. 5 qt. per month?

9. How much land is there in 38 building lots, each lot containing 5 sq. rd. 24 sq. yd.?

10. Some track hands with a hand-car pass, 4 times each day, over the road between two railroad stations 5 mi. 213 rd. 1 yd. 2 ft. apart. How far do they travel in 26 days?

CASE VI. Division.

Oral Work.—231. 1. Find 1 half of 6 mi. 40 rd.

2. 1 sixth of 2 ft. (or 24 in.).

4. 1 third of 16 sq. yd.

3. 1 sixth of 14 ft. (or 12 ft. + 2 ft.).

5. 1 ninth of 20 cu. yd.

6. Divide 23 gallons 3 quarts into 5 equal parts.

1 fifth of 23 gallons is 4 gallons, and 3 gallons remainder; this 3 gallons plus the 3 quarts of the given number are 15 quarts; 1 fifth of 15 quarts is 3 quarts; and 4 gallons plus 3 quarts are 4 gallons 3 quarts.

7. Divide 40 sq. yd. 6 sq. ft. into 3 equal parts.

8. Divide 21 cu. yd. 13 cu. ft. by 4.

9. 3 bu. 3 pk. by 8.

10. If a stone-mason lays 27 cu. yd. 16 cu. ft. of stone in 5 days, how much does he lay per day?

11. A yacht sailed 59 mi. 20 rd. in 7 hours. What was her average hourly distance?

12. If 7 men can mow 22 A. 29 sq. rd. of grass in a day, how much can 1 man mow?

13. How many barrels, each holding 2 bu. 3 pk., will be required to hold 11 bushels of apples?

Written Work.—**232.** Ex. Divide 76 sq. rd. 15 sq. yd. by 6.

PROCESS.

$$\begin{array}{r} 6 \overline{) 76 \text{ sq. rd. } 15 \text{ sq. yd.}} \\ \underline{12 \text{ sq. rd. } 22 \text{ sq. yd. } 6 \text{ sq. ft.}} \end{array}$$

EXPLANATION.—I write the dividend and divisor as in integers, and begin at the left to divide.

1 sixth of 76 square rods is 12 square rods, and 4 square rods remainder; and I write 12 square rods in the result.

The 4 square rods remainder plus the 15 square yards of the dividend are 136 square yards; 1 sixth of 136 square yards is 22 square yards, with 4 square yards remainder; and I write 22 square yards in the result.

The 4 square yards remainder are 36 square feet, and 1 sixth of 36 square feet is 6 square feet, which I write in the result.

The entire result, 12 sq. rd. 22 sq. yd. 6 sq. ft., is the required result.

NOTE.—Compare this process and explanation with the process and explanation on page 86.

PROBLEMS.

$$\begin{array}{ccc} \overset{1}{9)16 \text{ mi. } 95 \text{ rd. } 14 \text{ ft.}} & \overset{2}{14)36 \text{ sq. mi. } 74 \text{ sq. rd.}} & \overset{3}{30)93 \text{ cu. yd. } 14 \text{ cu. ft.}} \end{array}$$

4. Divide 526 rd. 4 ft. 9 in. into 12 equal parts.
5. Divide 428 A. 50 sq. rd. 4 sq. ft. by 20.
6. How much is 1 twenty-fifth of 19 cu. ft. 675 cu. in.?
7. 52 gal. 2 qt. of sirup will fill how many kegs that hold 8 gal. 3 qt. each? (Reduce both numbers to quarts.)
8. Divide 35 bu. 1 pk. 2 qt. by 17 bu. 2 pk. 5 qt.
9. A workman laid 64 rd. 3 yd. 1 ft. of stone-wall in 26 days. How much did he lay per day?
10. A bridge pier containing 448 cu. yd. of stone, was built in 36 days. What was the average amount of stone laid daily?
11. A farmer put 125 bu. 3 pk. 6 qt. of wheat into bags holding 1 bu. 3 pk. 6 qt. each. How many bags did he fill?
12. If 7 men can mow 26 A. 40 sq. rd. of grass in 10 hours, how much can 1 man mow in 1 hour?

SECTION II.

WEIGHTS.

233. *Weight* is the measure of the quantity of matter in a body.

234. *Avoirdupois weights* are the weights used for all the ordinary purposes of weighing.

The denominations are the *ton* (T.), the *hundred-weight* (cwt.), the *pound* (lb.), and the *ounce* (oz.).

Table of Avoirdupois Weights.

16 oz.	are 1 lb.	196 lb. of flour	are 1 bar.
100 lb.	" 1 cwt.	200 lb. of beef,	} " 1 bar.
20 cwt., or 2,000 lb.,	" 1 T.	pork, or fish	

In selling coal, coarse metals, and ores at wholesale; and in estimating duties on foreign goods at the U. S. Custom-houses,	28 lb.	are 1 qr.
	4 qr. (112 lb.)	" 1 cwt.
	20 cwt. (2,240 lb.)	" 1 T.

- Oral Work.**—1. Reduce 50 lb. 8 oz. to ounces.
 2. Reduce 168 oz. to pounds.
 3. Add 16 cwt. 25 lb., 10 cwt. 70 lb., and 6 cwt. 50 lb.
 4. Take 9 cwt. 35 lb. from 2 T. 5 cwt.
 5. How much is 6 times 2 lb. 5 oz.?
 6. Divide 72 lb. 8 oz. into 5 equal parts.
 7. 3 lb. 8 oz. of nutmegs are how many ounces?
 8. 43 oz. of cheese are how many pounds?
 9. 75 cwt. of coal are how many tons?
 10. 5 T. 12 cwt. of iron are how many hundred-weight?
 11. One day a grocer sold 6 lb. 8 oz., 4 lb. 4 oz., 10 lb. 5 oz., 9 lb. 7 oz., and 5 lb. of butter. How many pounds of butter did he sell?

PROBLEMS.

Written Work.—1. 4 T. 16 cwt. 83 lb. of hay are how many pounds?

2. 25 lb. 12 oz. of cinnamon are how many ounces?

How many barrels { 3. Are 6,811 pounds of flour?
4. Are 65,015 ounces of beef?

<u>5</u>			
Add 3 T.	6 cwt.	5 lb.	7 oz.
4	16	9	12
24	9	8	10
15	12	46	13
	7	32	00
9	19	00	15

<u>6</u>		
From 2 T.	715 lb.	3 oz.
Take 1	929	7
<hr/>		
	<u>7</u>	
Multiply 5 T.	39 lb.	6 oz.
by		12

Divide { 8. 7 times 1,285 lb. 8 oz. by 32.
9. 1 T. 968 lb. 14 oz. by 63.

10. A manufacturer put up 5 T. 429 lb. of saleratus in quarter-pound packages. How many packages did he put up?

11. How many tons of bluing will a manufacturer use in putting up 845,000 1-ounce boxes?

12. A freight-car was loaded with 3 T. 8 cwt. 48 lb. of groceries, 3 T. 19 cwt. 40 lb. of hardware, 1 T. 1 cwt. 94 lb. of furniture, and 18 cwt. 64 lb. of dry goods. How much freight was in the car?

13. A crock of butter weighed 44 lb. 6 oz., and the crock weighed 7 lb. 10 oz. How much did the butter weigh?

14. What is the total weight of 45 loads of coal, each weighing 1 T. 375 lb.?

15. A farmer cut 28 T. 1,375 lb. of hay from 15 acres of meadow. What was the yield per acre?

16. How many days will 6 bar. 84 lb. of flour last a family that uses 3 lb. 8 oz. per day?

17. The total weight of 13 cheeses is 440 lb. 6 oz. What is their average weight?

SECTION III.

TIME.

235. *Time* is a limited portion of duration.

The denominations are the *century*, the *year* (yr.), the *month* (mo.), the *week* (wk.), the *day* (da.), the *hour* (h.), the *minute* (min.), and the *second* (sec.).

Table of Time.

		MONTHS AND DAYS.		
		Nos.	Names.	Days.
60 sec.	are 1 min.	1st,	January,	31
60 min.	" 1 h.	2d,	February,	28 or 29
24 h.	" 1 da.	3d,	March,	31
7 da.	" 1 wk.	4th,	April,	30
52 wk. 1 da., or }	" 1 common yr.	5th,	May,	31
365 da., }	" 1 leap-yr.	6th,	June,	30
52 wk. 2 da., or }	" 1 century.	7th,	July,	31
366 da., }		8th,	August,	31
100 yr.		9th,	September,	30
<i>a.</i> February has 28 days in a com-		10th,	October,	31
mon year, and 29 in a leap-year.		11th,	November,	30
<i>b.</i> Every fourth year from the be-		12th,	December,	31
ginning of a century is a leap-year.				
<i>c.</i> In most business transactions 30				
days are considered a month.				

Oral Work.—1. Change 5 min. 20 sec. to seconds.

2. Reduce 8 wk. 4 da. to days. To hours.

3. Reduce 150 h. to days. | 4. Reduce 63 min. to hours.

5. Add 13 h. 17 min., 10 h. 40 min., and 18 min.

6. What is the sum of 8 wk. 5 da., 6 wk. 6 da., 12 wk. 4 da., and 9 wk. 3 da.?

7. Take 3 h. 5 min. from 8 h. 3 min. | 9. Multiply 3 wk. 5 da. by 5.

8. Take 5 da. 8 h. from 3 wk. | 10. Multiply 4 h. 13 min. by 12.

11. How much is 1 eighth of 49 wk. 3 da.?

12. Divide 2 da. 17 h. 20 min. by 7.

13. From 12 o'clock noon to 6 o'clock 40 min. P.M. is how many minutes?

14. Charles's age is 13 yr. 7 mo., William's is 10 yr. 5 mo., and David's is 12 yr. 7 mo. What is the sum of their ages?

15. If the afternoon is of the same length as the forenoon, what is the time from sunrise to sunset when the sun rises at 5 o'clock 47 minutes?

16. Edwin is 13 yr. 7 mo. old, and his father is 4 times as old. How old is his father?

17. If a railroad train runs 80 mi. in 4 hours, in how many minutes does it run 1 mile?

PROBLEMS.

Written Work.—1. Reduce 875,675 seconds to higher denominations.

2. 50,400 minutes are how many weeks?

3. How many hours are there in leap-year?

4. Reduce 365 da. 5 h. 48 min. 49 sec. to seconds.

<u>5</u>			<u>6</u>			
Add 280 da. 21 h.			From 8 wk. 3 da. 3 h. 20 min.			
150	16	48 min.	Subtract	5	0	15
321	12	29				9 sec.
294	15	37				
<hr/>					<u>7</u>	
					27) 331 da. 12 h.	

8. Multiply 9 yr. 54 da. 37 min. by 36.

9. On the 4th day of July at noon, of the year 1876, how many minutes of the year had passed?

10. In how many days will a clock tick 1,000,000 times, if it ticks once every second?

11. The sum of two numbers is 16 yr. 28 da., and one of the numbers is 11 yr. 24 da. What is their difference?

12. An express train runs from Boston to Albany in 6 h. 10 min.; to Buffalo in 9 h. 30 min. more; to Cleveland in 5 h. 35 min. more; to Indianapolis in 8 h. 55 min. more; and to St. Louis in 9 h. 10 min. more. What is the running time of the train from Boston to St. Louis?

13. In how many days of 10 hours each can a man chop 25 cords of wood, if he chops a cord in 3 h. 15 min.?

14. If a tailor makes 112 military suits in 88 wk. 4 da., working 10 hours a day, in what time does he make 1 suit?

236. Ex. How many years, months, and days from April 15, 1874, to July 4, 1877?

EXPLANATION.—I write the later of the two dates for the minuend, and the earlier for the subtrahend, writing the number of the year, month, and day, in order.

PROCESS.		
1877	yr. 7 mo.	4 da.
1874	4	15
<hr/>		
3	yr. 2 mo.	19 da.

I then subtract as in other compound numbers, calling 30 days a month—as the number of days in the subtrahend is greater than that in the minuend.

PROBLEMS.

1. Benjamin Franklin died April 17, 1790, aged 84 yr. 3 mo. What was the date of his birth?

2. George Washington was born Feb. 22, 1732, and died Dec. 14, 1799. How old was he when he died?

3. A note dated Jan. 7, 1880, was paid Nov. 4, 1881. How long did it remain unpaid?

4. A note was given April 25, 1882, payable Sept. 19, following. How long had it to run?

5. What is the age to-day of a person who was born Oct. 9, 1858?

6. Find the difference in time between July 2, 1881, and Aug. 16, 1885.

SECTION IV.

ENUMERATION OR COUNTING.

237. Many articles are sold by count.

The denominations *dozen* (doz.), *gross* (gro.), *great gross* (grt. gro.), *sheet*, *quire*, *ream* (rm.), and *score* are in common use.

Table of Counting.

12 things are 1 doz.	24 sheets of paper are 1 quire.
12 doz. " 1 gro.	20 quires " 1 rm.
12 gro. " 1 grt. gro.	20 things of a kind " 1 score.

Oral Work.—1. 800 eggs are how many dozen?

2.. What is the sum of 48 doz., 28 doz. 6, and 5 doz. 10?

3. How many great gross are 8 times 9 gro. 6 doz.?

4. Divide 32 reams 15 sheets into 9 equal parts.

5. How much is $\frac{1}{4}$ of 32 gro. 6 doz.?

6. A bookseller having 10 rm. 12 quires of letter-paper, sold 16 quires 12 sheets. How much paper had he left?

PROBLEMS.

Written Work.—Reduce

- | | |
|---|----------------------------|
| 1. 3 grt. gro. 5 gro. 6 doz. to dozens. | 3. 3,872 pens to grt. gro. |
| 2. 7 rm. 15 quires 19 sheets to sheets. | 4. 5,319 sheets to rm. |

5	6
From 50 rm. 3 quires 5 sheets	Multiply 3 gro. 9 doz. 4
Subtract 24 9 13	by 48

7. In a ream of foolscap paper are how many sheets?

8. One week a grocer sold 23 gro. 19 doz. clothes-pins. How many clothes-pins did he sell?

9. 248 pigeons are how many dozen pairs of pigeons?

10. A school that uses 18 crayons a week, will use how many gross of crayons in 40 weeks?

NOTE.—For outlines of compound numbers for review, see page 273.

GENERAL REVIEW PROBLEMS IN COMPOUND NUMBERS.

Oral Work.—1. How much must I pay for 7 gal. 2 qt. of maple syrup, at 20 cents a quart?

2. 3¢ a quart for tomatoes is how much a bushel?

3. A girl sold 10 quarts of blackberries each day for 18 days. How many bushels did she sell?

4. A farmer sold to one customer 4 bu. of apples, to another 5 bu. 3 pk., and to another 1 bu. 3 pk. 4 qt. How many bushels of apples did he sell?

5. How many hours and minutes are there from 5 o'clock 15 min. A.M., to 6 o'clock 45 min. P.M.?

6. A chain 197 feet long is how many rods long?

7. If a man travels 50 rods in 5 minutes, in what time will he travel a mile?

Find the cost

8. Of 4 quarts of peas, at \$1.60 a bushel.

9. Of 2 yards of silver wire, at 2 cents an inch.

10. Of 7 pounds of indigo, at 2 cents an ounce.

11. Of 7 lb. 6 oz. of beef, at 16 cents a pound.

12. How many days were there in the first seven months of the year 1880?

13. If a cooper can make 4 barrels in 5 hours, in what time can he make 1 barrel?

14. When flour is \$9 a barrel, how much will a 49-pound sack cost?

15. 4,054 pound bars of lead are how many tons?

16. The fore quarters of a lamb weighed 7 lb. 9 oz. each, and the hind quarters 8 lb. 11 oz. each. How much did the lamb weigh?

17. A blacksmith having 8 lb. 10 oz. of bar steel, used 3 lb. 14 oz. How much had he left?

18. 8 loads of hay, each weighing 1 T. 250 lb., weigh how much?

19. A man killed 7 sheep, and their united weight was 280 lb. 14 oz. What was their average weight?

20. A man cut 4 T. 7 cwt. of hay from 3 acres. What was the average yield per acre?

21. I sowed 20 bu. 2 pk. of wheat, and 11 bu. 3 pk. of barley. How much more wheat than barley did I sow?

22. \$28.80 will pay for how many gross of copy-books, at \$.10 apiece?

23. What is the capacity of a cask that holds 10 pailfuls of 2 gal. 3 qt. each?

24. If 7 men can mow 22 A. 20 sq. rd. of grass in a day, how much can 1 man mow?

25. A stationer, by selling paper at a profit of 8 cents a quire, made \$2.40. How many reams did he sell?

Written Work.—1. In 6 successive days a fruit canning establishment put up 3 bu. 1 pk., 5 bu. 2 pk. 3 qt., 4 bu. 3 pk. 5 qt. 1 pt., 5 bu. 1 pk., 6 bu. 3 qt., and 6 bu. 7 qt. of strawberries. How many bushels of berries were canned in the week?

— 2. From a can holding 8 gal. of milk, a milkman sold 2 qt. to each of 6 customers, 3 pt. to each of 4 others, and $\frac{1}{2}$ gal. to each of 3 others. How much milk was in the can?

3. If you can count 75 every minute, how much time would you spend in counting 27,000,000?

— 4. In one lamp I use 2 qt., and in another 5 pt. of kerosene weekly. How much kerosene do I use in 9 weeks?

— 5. A farmer raised 488 bu. 1 pk. of oats from 14 acres of land. What was the yield per acre?

— 6. At a spice mill 5,000 doz. 4-oz. packages of spices are put up weekly. How many pounds are put up?

7. In a bundle of lath are 100 pieces, each 4 ft. long. If laid end to end in a row upon the ground, how many rods would they reach?

8. I own seven city lots which contain 42 sq. rd. 108 sq. ft., 40 sq. rd. 194 sq. ft., 38 sq. rd. 256 sq. ft., 36 sq. rd. 58 sq. ft., 38 sq. rd. 110 sq. ft., 31 sq. rd. 216 sq. ft., and 29 sq. rd. 88 sq. ft. How much land is there in the seven lots?

9. May 10, C hired a house at \$420 per annum, and occupied it until Dec. 10. How much rent did he pay?

10. If 12 men can chop 132 cords of wood in 4 days, how many cords can 1 man chop in 1 day?

11. One day 5 T. 1,875 lb. of mackerel were taken by a fishing-smack. How many barrels of fish were caught?

12. If a grocer uses 100 reams 2 quires of wrapping paper in the 308 business days of a year, how much paper does he use daily on an average?

13. If 1 bu. of apples will make 3 gal. 1 qt. of cider, how many bushels will be required to make 926 gal. 1 qt.?

14. In grading 250 rods of a street, 5 cu. yd. 3 cu. ft. of gravel were used to the rod. How much gravel was used?

15. William lives 93 rods from the school-house. He attends school regularly for a term of 14 weeks of 5 days each, and goes home to dinner every day. How many miles does he travel?

16. A farm of 184 A. 46.25 sq. rd. was divided equally among 5 heirs. How much land did each heir receive?

17. If a horse eats 1 pk. 6 qt. of oats a day, how many days will 5 bu. 1 pk. last him?

18. A train of 63 coal-cars was loaded at a coal-mine in Pennsylvania, 3 T. 550 lb. of coal being put upon each car. How much coal did the train carry?



CHAPTER VI.

MEASUREMENTS.

SECTION I.

RECTANGLES, TRIANGLES, AND TRAPEZOIDS.

238. Dimensions are length, width, and thickness.

a. A *line* has one dimension,—length.

b. A *surface* has two dimensions,—length and width.

c. A *body* has three dimensions,—length, width, and thickness.

239. Extension is that which has one or more of the three dimensions—length, breadth, thickness.

240. An angle is the opening between two lines, at the point at which they meet.

The opening at the point *c*, between the lines *a c* and *b c*, Figure 1, is an angle.

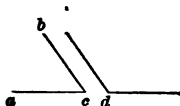


Figure 1.

a. A **right angle** is one of the four equal angles formed by the crossing of two lines.

The four equal angles about the point *O*, formed by the crossing of two lines, Figure 2, are right angles.

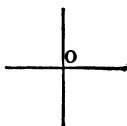


Figure 2.

b. An **acute angle** is less than a right angle.

c. An **obtuse angle** is greater than a right angle.

In Figure 1, *c* is an acute angle, and *d* is an obtuse angle.

241. Two lines are perpendicular to each other, when they form a right angle at the point of meeting.

242. A *parallelogram* is a figure whose four sides are straight lines, and whose opposite sides are parallel and equal.

243. A *rectangle* is a parallelogram whose angles are right angles.

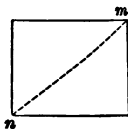


Figure 3.

244. A *square* is a rectangle that has four equal sides.

a. The *altitude* of a parallelogram is the perpendicular distance between its opposite sides.

b. The *diagonal* of a parallelogram is a straight line joining opposite angles.

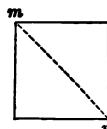


Figure 4.

c. The *perimeter* of a parallelogram is the total length of its sides.

1. Figures 3, 4, 5 are parallelograms, and the lines *m n* are diagonals.

2. Figures 3 and 4 are rectangles; figure 4 is a square.

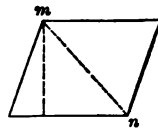


Figure 5.

CASE I. To find the area of a rectangle.

Oral Work.—245. 1. Draw a rectangle 8 inches long and 5 inches wide.

2. Divide this figure into squares, by drawing lines 1 inch apart from side to side, and also from end to end.

3. What are the dimensions } of each of the small squares?
4. What is the name }

5. Counting from side to side, how many rows of small squares are there in the figure?

6. How many square inches are there in 1 row?

7. In 2 rows? | 9. In 4 rows? | 11. In 6 rows?

8. In 3 rows? | 10. In 5 rows? | 12. In 7 rows?

13. How many square inches are there in the figure?

How many squares $\left\{ \begin{array}{l} 14. \text{ Are 8 times 5 squares?} \\ 15. \text{ Are 5 times 8 squares?} \end{array} \right.$

16. Draw a square foot, and divide it into square inches.

17. Draw a square yard, and divide it into square feet.

18. What are the dimensions, in inches, of a square foot?

19. A square foot is how many square inches?

20. What are the dimensions, in inches, of a square yard?

A square yard is $\left\{ \begin{array}{l} 21. \text{ How many square feet?} \\ 22. \text{ How many square inches?} \end{array} \right.$

The number of units in the area of a rectangle equals the product of the numbers expressing its two dimensions.

Written Work.—**246.** Ex. What is the area of a field 36 rd. long and 32 rd. wide?

PROCESS.

EXPLANATION.—Since the field is 36 rods long and 32 rods wide, its area consists of 32 strips of land of 36 square rods each. I therefore multiply 36 square rods by 32, and obtain 1,152 square rods, the required area.

a. Numbers expressing width and length are frequently written with the word “by,” or the sign of multiplication, between them.

b. 7 by 9 inches, or 7×9 inches, means 7 inches wide and 9 inches long.

247. Dimensions are always expressed in one or more of the denominations of linear measure.

a. When the dimensions are given $\left\{ \begin{array}{l} 1. \text{ In inches,} \\ 2. \text{ In feet,} \\ 3. \text{ In yards,} \\ 4. \text{ In rods,} \\ 5. \text{ In miles,} \end{array} \right\}$ the area is $\left\{ \begin{array}{l} \text{in square inches.} \\ \text{in square feet.} \\ \text{in square yards.} \\ \text{in square rods.} \\ \text{in square miles.} \end{array} \right.$

b. In computations in measurements, the dimensions given must be of the same denomination; *i. e.*, they must have the same unit.

PROBLEMS.

What is the area of a figure

- | | |
|--|------------------------------|
| 1. 27 rods long and 12 rods wide? | 6. 137 by 28.5 rd.? |
| 2. 215 yards long and 140 yards wide? | 7. 45.3 by 32 yd.? |
| 3. 57.25 feet long and 38 feet wide? | 8. 56×18 in.? |
| 4. 31.7 inches long and 9.56 inches wide? | 9. 321×94 ft.? |
| 5. 15 feet 3 inches long and $8\frac{1}{2}$ inches wide? | 10. 87.5×15.31 mi.? |

11. What is the difference in the areas of two rectangles, one 15 rd. long and $18\frac{1}{2}$ ft. wide, and the other 71 yd. long and 3 rd. wide?

12. A tinsmith covered a roof with 1,152 sheets of tin, each sheet covering 40 by 20 inches. How many square feet of roof were there?

13. How many acres are there in 100 mi. of a 4-rd. road?

CASE II. To find either dimension of a rectangle.

248. Ex. The area of the floor of a room is 864 sq. ft., and its width is 24 ft. What is its length?

PROCESS.

$$864 \text{ sq. ft.} = 864 \text{ ft. long and 1 ft. wide; and} \\ 864 \text{ ft.} \div 24 = 36 \text{ ft.}$$

EXPLANATION.—The area of a surface 864 feet long and 1 foot wide, is 864 square feet; and the length of a floor that has the same area and is 24 feet wide, is 1 twenty-fourth of 864 feet.

I therefore divide 864 feet by 24, and obtain 36 feet, the required length of the floor.

The number of units in either dimension of a rectangle equals the quotient of the number expressing the area divided by the number expressing the other dimension.

NOTE.—Read the problems on the next page as follows:

Problem 1. Read as printed. Problem 2. Read 72 rods in place of 44 rods.

Problem 3. Read 2,175 square rods in place of 1,584 square rods.

Problem 4. Read the numbers which stand at the right of the brace, in their order, in places of the numbers in problem 1.

Read problems 5-8, 9-12, 13-16 in a similar manner.

PROBLEMS.

What is the other dimension of a figure

- 1-4. 44 rods long, and containing } 72 rd. 2,175 rd.
 1,584 square rods?
 5-8. 15 feet wide, and containing } $21\frac{3}{4}$ ft. 2,436 $\frac{3}{16}$ ft.
 17,880 square feet?
 9-12. 90.5 rods wide, and containing } 156.15 rd. 320 A.
 172.4 acres?
 13-16. 330 feet long, and containing } 111 yd. 2,805 sq. ft.
 311 $\frac{3}{4}$ square yards?

17. The area of a blackboard $3\frac{3}{4}$ ft. wide is $37\frac{3}{8}$ sq. ft. What is its length?

18. A board 8 inches wide contains $8\frac{1}{4}$ square feet. What is its length?

19. $18\frac{3}{4}$ square yards of oil-cloth cover the floor of a room $10\frac{1}{2}$ feet wide. How many feet long is the room?

20. A contractor received \$247.50 for flagging a courtyard 30 feet long, at \$2.75 per square yard. What was the width of the yard?

249. A *triangle* is a figure bounded by three straight lines, and having three angles.

a. A *right-angled triangle* has one right angle. (See Fig. 6.)

b. An *obtuse-angled triangle* has one obtuse angle. (See Fig. 7.)

c. An *acute-angled triangle* has three acute angles. (See Fig. 8.)

d. The *base* of a triangle is the side on which it is supposed to stand.

e. The *vertex* is the point opposite to the base.

f. The *altitude* is the perpendicular height of the vertex above the base.

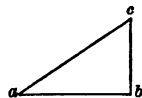


Figure 6.

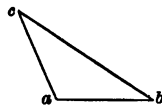


Figure 7.

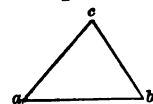


Figure 8.

The base of each of the triangles, Figures 6, 7, 8, is the side ab ; the vertex of each is the point c ; and the altitude of each is the perpendicular height of the vertex above the base.

CASE III. To find the area, the base, or the altitude of a triangle.

250. Ex. 1. The altitude of a triangle is 37 inches, and the base is 16 inches. What is the area?

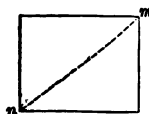


Figure 9.

The diagonal $m n$ in Figure 9 divides the parallelogram into two equal triangles. Hence,

The number of units in the area of a triangle equals one half the product of the numbers expressing its base and altitude.

PROCESS.

$$\frac{16 \times 37 \text{ sq. in.}}{2} = 296 \text{ sq. in.}$$

Ex. 2. The area of a triangle is 2 sq. yd. 3 sq. ft. 92 sq. in., and its altitude is 1 yd. 2 in. What is the length of its base?

PROCESS.

$$2 \text{ sq. yd. } 3 \text{ sq. ft. } 92 \text{ sq. in.} = 3,116 \text{ sq. in.};$$

$$\text{and } 1 \text{ yd. } 2 \text{ in.} = 38 \text{ in.}$$

$$3,116 \text{ sq. in.} = 3,116 \text{ in. long and } 1 \text{ in. wide};$$

$$3,116 \text{ in.} \div 38 = 82 \text{ in.}; \text{ and } 82 \text{ in.} \times 2 = 164 \text{ in.} = 13 \text{ ft. } 8 \text{ in.}$$

PROBLEMS.

Find the area of a triangle, the base being and the altitude

Given;

Area,

to find

1. 42 in., 54 in.

6. 178 sq. in.; base, 24 in.; altitude.

2. 96 ft., 96 ft.

7. 2,861½ sq. in.; base, 8 ft. 1 in.; altitude.

3. 18 ft. 6 in., 24 ft. 3 in.

8. 298½ sq. yd.; base, 128 ft.; altitude.

4. 59 ft. 8 in., 13½ yd.

9. 12 sq. yd.; altitude, 9 ft.; base.

5. 141 rd., 56 rd.

10. 12 A. 56 sq. rd.; altitude, 70½ rd.; base.

CASE IV. To find the area of a parallelogram.

251. Ex. The base of a parallelogram is 123 feet, and its altitude is 96 feet. What is its area?

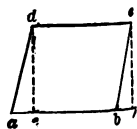


Figure 10.

The area of the parallelogram $a b c d$ equals the area of the rectangle $e f c d$. Hence,

PROCESS. $96 \times 123 \text{ sq. ft.} = 11,808 \text{ sq. ft.}$

The number of units in the area of a parallelogram equals the product of the numbers expressing its length and the perpendicular distance between its sides.

PROBLEMS.

Find the areas of the following parallelograms:

Base.	Altitude.	Base.	Altitude.
1. 18 inches;	15 inches.	4. 17 ft. 10 in.;	8 ft. 4 in.
2. 23 feet;	25 feet.	5. 5 yd. 2 ft.;	7 ft. 3 in.
3. 231 yards;	155 yards.	6. $32\frac{3}{8}$ ft.;	15.75 ft.

CASE V. To find the area of a trapezoid.

252. A *trapezoid* is a figure that has four sides, two of which are parallel.

The *altitude* of a trapezoid is the perpendicular distance between its parallel sides.

In Figure 11 $abcd$ is a trapezoid, and eh or fg is its altitude.

Ex. 1. The two parallel sides of a trapezoid are 24 and 18 inches, and the altitude is 15 inches. What is the area?

The area of the trapezoid $abcd$ equals the area of the rectangle $efgh$. Hence,

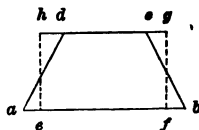


Figure 11.

PROCESS.

$$\frac{18 \text{ in.} + 24 \text{ in.}}{2} = 21 \text{ in.}; \text{ and } 15 \times 21 \text{ sq. in.} = 315 \text{ sq. in.}$$

The number of units in the area of a trapezoid equals the product of the two numbers that express one half the sum of the two parallel sides and the perpendicular distance between them.

Ex. 2. The area of a trapezoid is 7 sq. ft. 99 sq. in., and the parallel sides are 32 and 50 inches long. How far apart are they?

PROCESS.

$$7 \text{ sq. ft. } 99 \text{ sq. in.} = 1,107 \text{ sq. in.};$$

$$\frac{32 \text{ in.} + 50 \text{ in.}}{2} = 41 \text{ in.}; \text{ and } 1,107 \text{ in.} \div 41 = 27 \text{ in.}$$

PROBLEMS.

Find the areas of the following trapezoids :

Parallel sides.	Distance apart.	Parallel ends.	Distance between.
1. 10 in., and 27 in.;	13 in.	4. $\frac{1}{2}$ ft., and 5 rd.;	40 rd.
2. 40 yd., and 22 yd.;	25 yd.	5. 13 ft., and 17 ft.;	$9\frac{1}{4}$ yd.
3. 63 mi., and 1.35 mi.;	300 rd.	6. 10 ft., and $2\frac{1}{2}$ ft.;	14 ft. 8 in.

253. RULES FOR MEASUREMENTS OF RECTANGLES, TRIANGLES, AND TRAPEZOIDS.

I. To find the area of a rectangle:—

Multiply the length by the width.

II. To find either dimension of a rectangle:—

Divide the area by the given dimension.

III. To find the area of a triangle:—

Multiply the base by the altitude, and divide the product by 2.

IV. To find the area of a parallelogram:—

Multiply the base by the perpendicular distance between the sides.

V. To find the area of a trapezoid:—

Multiply one half the sum of the parallel sides by the perpendicular distance between them.

PROBLEMS.

1. In a farm 225 rods long and 145 rods wide are how many acres?

2. How many yards of carpeting $\frac{3}{4}$ yd. wide will carpet a parlor 26 ft. long and $21\frac{1}{4}$ ft. wide?

3. The area of the floor of a school room $6\frac{1}{4}$ yd. wide is $83\frac{1}{2}$ sq. yd. What are its dimensions, in feet and inches?

4. The parallel sides of a trapezoid are 44 and 32 yards, and the distance between them is 20 feet. What is the area, in square yards?

5. A building lot has a frontage of 121 ft., and its area is 4,719 sq. yd. What is its other dimension?

6. The base of a triangle is 10 ft. 10 in., and its altitude is 9 ft. 2 in. What is its area?

7. Find the base of a triangle whose altitude is 50 feet and area 115 square yards.

8. S bought $33\frac{1}{2}$ acres of land for \$225 per acre, and laid it out into lots 5 by 8 rods, which he sold at \$100 each. How much did he gain by the transaction?

9. The area of a meadow in the form of a trapezoid is 3 A. 68.8 sq. rd., and its parallel sides are 21 and $38\frac{1}{2}$ rd. What is its altitude?

10. How many feet of boards are there in the four sides of a barn 30 by 40 feet, 16 feet high to the eaves, and $24\frac{1}{2}$ feet high to the gable peaks?

SECTION II.

THE CIRCLE.

254. A *circle* is a surface bounded by a curved line, every part of which is equally distant from a point within, called the centre.

a. The *circumference* of a circle is the line that bounds it.

b. An *arc* of a circle is any part of its circumference.

c. The *diameter* of a circle is the distance across it through its centre.

d. The *radius* of a circle is a straight line that joins its centre and circumference.

The radius of a circle is equal to one half of its diameter.

Figure 12 is a circle; *a, b, c, d* is its circumference; *a, b, c* and *d c* are arcs; *o* is its centre; *a c* is its diameter; and *a o, b o, c o, or d o* is a radius.

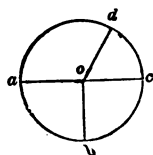


Figure 12.

CASE I. To find the circumference or the diameter of a circle.

255. The circumference of a circle is about $3\frac{1}{2}$ times its diameter. Hence,

For ordinary purposes,—*Estimate the circumference of a circle at $3\frac{1}{2}$ times the diameter.*

Where greater accuracy is required—as in circles more than 100 feet in diameter:—*Estimate the circumference at $3\frac{1}{2}\frac{8}{9}$ times the diameter.*

PROCESS.

Ex. 1. The diameter of a carriage wheel is 5 ft. 3 in. = 63 in.
 $3\frac{1}{2} \times 63 \text{ in.} = 198 \text{ in.} = 16 \text{ ft. } 6 \text{ in.}$
 What is its circumference?

PROCESS.

Ex. 2. The circumference of the top of a cistern is 29 ft. 8 in. = 356 in.
 $356 \text{ in.} \div 3\frac{1}{2} = 113\frac{2}{7} \text{ in.} = 9 \text{ ft. } 5\frac{2}{7} \text{ in.}$
 What is the diameter?

PROBLEMS.

Find the circumference

- | | |
|-----------------------------------|-----------------------------------|
| 1. Of a circle 8 ft. in diameter. | 3. Of a tank 17 ft. in diameter. |
| 2. Of a log 32 in. through. | 4. Of a globe 13 in. in diameter. |

Find the diameter

{	5. Of a circle 359 inches in circumference.
	6. Of a wheel 16 feet 6 inches in circumference.
	7. Of a mound 534.5 yards in circumference.
	8. Of a clock dial $16\frac{1}{2}$ inches in circumference.

CASE II. To find the area of a circle.

256. Any circle may be supposed to be divided into equal triangles, the bases forming the circumference of the circle, and the altitudes being the radius of the circle. Hence,

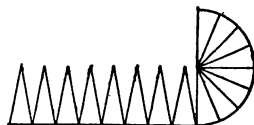


Figure 13.

The number of units in the area of a circle equals the product of the numbers expressing the radius and one half the circumference.

Ex. What is the area of a circle 20 feet in diameter?

FULL SOLUTION.

$$\begin{aligned} 3\frac{1}{2} \times 20 \text{ ft.} &= 62\frac{1}{2} \text{ ft., circumference.} \\ \frac{1}{2} \text{ of } 62\frac{1}{2} \text{ ft.} &= 31\frac{1}{4} \text{ ft., } \frac{1}{2} \text{ of circumference.} \\ \frac{1}{2} \text{ of } 20 \text{ ft.} &= 10 \text{ ft., radius.} \\ 10 \times 31\frac{1}{4} \text{ sq. ft.} &= 314\frac{1}{4} \text{ sq. ft., area.} \end{aligned}$$

PROBLEMS.

1. What is the area of a circle 113 feet in diameter?
2. Of a barrel head 16 inches in diameter?
3. Of a disc of 15 inches radius?
4. Of a lake 721 rods in circumference?
5. Of a race-course 1 mile in circumference?
6. Of a circle 1,000 yards in circumference?

257. RULES FOR MEASUREMENTS OF CIRCLES.

I. To find the circumference:—

Multiply the diameter by $3\frac{1}{2}$.

II. To find the diameter:—

Divide the circumference by $3\frac{1}{2}$.

III. To find the area:—

Multiply one half of the circumference by the radius.

PROBLEMS.

1. What is the difference between the perimeter of a square $19\frac{1}{4}$ miles on each side, and the circumference of the largest circle that can be inscribed in it?

2. The perimeter of a square and the circumference of a circle are each 100 feet. Find the difference in their areas.

Find the area

3. Of the bottom of a RR. water tank 18 ft. in diameter.
4. Of a circular pond 93 rods in circumference.
5. Of a barrel head 16 inches in diameter.

SECTION III.

RECTANGULAR SOLIDS.

258. A *rectangular solid* is a body bounded by six rectangles.

259. A *cube* is a rectangular solid whose sides are equal squares.



Figure 14.

The solid contents of a body, and the capacity of a portion of space are also called *cubic contents* and *volume*.

CASE I. To find the cubic contents of a rectangular solid.

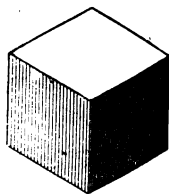


Figure 15.

If you place 5 rows of 8 cubic blocks each, side by side, how many blocks do you use

- | | |
|-----------------------|----------------------------------|
| 1. For 2 of the rows? | 3. For 4 of the rows? |
| 2. For 3 of the rows? | 4. For the 5 rows, or the layer? |

If you place 3 layers in a pile, how many blocks do you use

- | | |
|-------------------------|----------------------|
| 5. For 2 of the layers? | 6. For the 3 layers? |
|-------------------------|----------------------|

How many cubic inches are there in a block of wood

7. 8 inches long, 5 inches wide, and 1 inch thick?
8. 8 inches long, 5 inches wide, and 2 inches thick?
9. 8 inches long, 5 inches wide, and 3 inches thick?
10. What are the dimensions, in inches, of a cubic foot?

What are the dimensions of a cubic yard,

- | | |
|------------------------|--------------------------|
| 11. Expressed in feet? | 12. Expressed in inches? |
|------------------------|--------------------------|

How many cubic inches are there in a body that is 12 inches long, 12 inches wide, and

- | | | |
|---------------------|---------------------|----------------------|
| 13. 1 inch thick? | 15. 5 inches thick? | 17. 10 inches thick? |
| 14. 3 inches thick? | 16. 8 inches thick? | 18. 12 inches thick? |

260. Ex. Find the cubic contents of a block of wood 18 inches long, 13 inches wide, and 9 inches thick.

Since the block is 18 inches long and 13 inches wide, the

PROCESS.

$9 \times 13 \times 18 \text{ cu. in.} = 2,106 \text{ cu. in.}$
contents of a portion 1 inch thick are 18 times 18 cubic inches; and the contents of the entire block are 9 times 13 times 18 cubic inches. Hence,

The number of units in the cubic contents of a rectangular solid equals the product of the numbers expressing its three dimensions.

When the dimensions are given	$\left\{ \begin{array}{l} 1. \text{ In inches,} \\ 2. \text{ In feet,} \\ 3. \text{ In yards,} \\ 4. \text{ In rods,} \\ 5. \text{ In miles,} \end{array} \right\}$	the volume is	$\left\{ \begin{array}{l} \text{cubic inches.} \\ \text{cubic feet.} \\ \text{cubic yards.} \\ \text{cubic rods.} \\ \text{cubic miles.} \end{array} \right\}$
-------------------------------	---	---------------	--

NOTE.—For manner of reading the following problems, see note, page 214.

PROBLEMS.

What are the cubic contents of a body

- | | | |
|---|--|----------------------|
| 1- 5. 14 feet long, 11 feet wide, and 7.5 feet deep? | $\left\{ \begin{array}{l} 37 \text{ feet.} \\ \text{feet.} \end{array} \right\}$ | 8.2 feet. 13 |
| 6-10. 27 inches long, 16 inches wide, and 12 inches high? | $\left\{ \begin{array}{l} 5.21 \text{ inches.} \\ \text{es. 2.9 inches.} \end{array} \right\}$ | 4.25 inch- |
| 11-15. 576 ft. by 125 ft. by 87 ft.? | | 72 yd. 61 yd. 45 yd. |

CASE II. To find any one dimension of a rectangular solid.

261. Ex. The capacity of a bin 16 feet wide and $7\frac{1}{2}$ feet deep is 2,280 cubic feet. What is its length?

The capacity of a portion of the bin 1 foot long is $7\frac{1}{2}$ times 16 cubic feet. 2,280 cubic feet

PROCESS.

$7\frac{1}{2} \times 16 \text{ cu. ft.} = 120 \text{ cu. ft.}$
 $2,280 \text{ cu. ft.} = 2,280 \text{ ft. by 1 ft. by 1 ft.}$
 $2,280 \text{ cu. ft.} \div 120 = 19 \text{ ft.}$
is the capacity of a bin 2,280 feet long, 1 foot wide, and 1 foot deep; and $\frac{1}{19}$ of 2,280 feet is the length of a bin 16 feet wide and $7\frac{1}{2}$ feet deep. Hence,

SECTION IV.

MEASUREMENTS APPLIED TO BUSINESS AFFAIRS.

263. Volume is measured by the units given in the following

Table of Standard Units for Measures of Volume.

1 cubic foot	is 1,728 cu. in.
1 cubic yard	" 27 cu. ft.
1 bushel—even or stricken measure	" 2,150.42 cu. in.
1 bushel—heaped measure	" 2,688 " "
1 gallon—liquid measure	" 231 " "
1 gallon—dry measure ($\frac{1}{4}$ peck)	" 268.8 " "

264. In business transactions, quantities and values are associated with certain units suited to the various departments of business.

In estimating materials and labor, mechanics, artisans, engineers, and laborers use the following units:

I. For measures of surface.

1. The **square foot**,—for stone-cutting, flagging, lumber, sawed timber, and masonry.

In estimating quantity and cost of *matched lumber*, .25 is added to the surface measure.

2. The **square yard**,—for painting, plastering, ceiling, paving, bricklaying, and masonry.

3. The **square**, of 100 square feet,—for flooring, roofing, and bricklaying.

a. Shingles are estimated to average 4 inches wide across the butt. 9 shingles laid 4 inches to the weather cover 1 square foot.

b. 1,000 shingles laid 4 inches to the weather, without waste, cover 111 square feet. Allowing for waste and imperfections, 1,000 shingles are estimated to cover a square.

c. In estimating by the square yard and by the square, the wall is supposed to be 12 inches or $1\frac{1}{4}$ bricks thick.

4. The **bunch** of lath,—100 pieces, each 4 feet long.
A bunch of lath covers 5 square yards of surface.

II. For measures of volume.

1. The **cubic foot**,—for bricklaying, masonry, and hewn timber.

2. The **cubic yard**,—for masonry, excavations, and embankments.

a. On public works a cubic yard of earth is a standard load.

b. In computing the cubic contents of walls, of foundations, and of buildings, the length of each wall is measured on the outside. The wall at each corner is thus measured twice.

3. The **barrel**, of $31\frac{1}{2}$ gallons; and

4. The **hogshead**, of 63 gallons,—for the capacity of cisterns and reservoirs.

a. The barrels and hogsheads used for commercial purposes are not fixed measures,—a barrel containing from 30 to 40 gallons, and a hogshead from 60 to 125 gallons.

b. In the kerosene trade 42 gallons are a barrel.

5. The **perch** of stone,— $16\frac{1}{2}$ cubic feet.

There is no standard perch of masonry. Architects and builders in different sections of the country estimate the perch variously, the range being from 22 to 27 cubic feet. The perch of $24\frac{1}{2}$ cubic feet— $16\frac{1}{2}$ feet long, $1\frac{1}{2}$ feet thick, and 1 foot high—is more extensively adopted than any other.

6. The **brick**.

Bricks are made of different sizes, as follows:

Common brick, $8 \times 4 \times 2$ in.	Philadelphia and	} $8\frac{1}{2} \times 4\frac{1}{8} \times 2\frac{3}{8}$ in.
Maine " $7\frac{1}{2} \times 3\frac{3}{8} \times 2\frac{3}{8}$ "	Baltimore brick,	
North River " $8 \times 3\frac{1}{2} \times 2\frac{1}{4}$ "	Milwaukee " $8\frac{1}{2} \times 4\frac{1}{8} \times 2\frac{3}{8}$ "	

a. 27 common bricks piled solid, or $22\frac{1}{2}$ laid in mortar, are estimated as a cubic foot.

b. Bricklaying is also estimated by the *thousand*, by actual count, or by measure in the wall.

265. ALLOWANCES OR DEDUCTIONS.

In painting, plastering, ceiling, bricklaying, and masonry, the following deductions are made:

1. **Materials**,—for openings in walls (doors and windows).

2. **Labor**,—for $\frac{1}{2}$ the openings, and $\frac{1}{2}$ the corners (by special contract only).

a. Materials are commonly estimated by solid measures; and the work, by either solid or surface measures.

b. IN THE LUMBER TRADE a square foot is called a *board foot*; and a cubic foot is called a *timber foot*.

c. Lumber 1 inch thick or less is sold by surface measure; if more than 1 inch thick, it is computed at this thickness.

d. The average width of a tapering board is one half the sum of the widths of the two ends; or, it is the width of the board at one half the distance between the ends.

e. In writing dimensions, the accent mark (') is often used instead of the abbreviation in. Thus, 6 in. = 6'.

f. Per C or @ C means *per hundred*; and per M or @ M means *per thousand*.

PROBLEMS.

1. 568.5 gallons liquid measure are how many cubic inches less than the same number of gallons dry measure?

2. If 8 gallons of water are in a tub that will hold 1 bushel of wheat, how much more water will the tub hold?

3. A tank that will hold 15,000 gallons of oil will hold how many bushels of potatoes?

4. A roofer used 840 sheets of 16' by 24' tin in roofing a house. What was the area of the roof? How many squares of roofing were covered?

5. The floor of a public hall 44×75 feet contains how many squares of flooring? How many feet of flooring $1\frac{1}{2}$ inches thick will be required for the floor?

6. How many slates will be required for 11.52 squares of roofing, allowing 3 slates to cover a square foot?

7. How many bunches, of 500 shingles each, will cover a roof, each side of which is 67.5 ft. long and 25 ft. wide?

8. How much will it cost to lath and plaster a room 36 ft. by 24 ft. by 12 ft., at \$.30 per square yard?

9. A plasterer lathed a room 14 ft. by 20 ft., and 11 ft. 6 in. high. How many bunches of lath did he use?

10. How many square yards are there in the four walls and ceiling of a church 70 ft. long, 30 ft. wide, and 20 ft. high?

11. What will be the expense of ceiling the sales room of a store 24 ft. by 87 ft. 6 in., at \$1.00 per square yard?

12. The grade of a portion of street 126 ft. long and 60 ft. wide, is to be raised 1 ft. 8 in. How many cubic yards of earth will be required?

13. At \$.81 $\frac{1}{4}$ a sq. yd., how much will it cost to pave a street $\frac{1}{4}$ mi. long and 49 $\frac{1}{2}$ ft. wide?

14. A box of glass contains 50 sq. ft. How many panes are there in a box of 9 \times 16 glass?

15. How many boxes of 12 \times 20 glass will be required to glaze 32 windows, each requiring 3 ft. by 6 ft. 8 in. of glass?

16. A stone-cutter dressed the tops, front side, and two ends of three stone steps 8 \times 11 in. and 4 ft. 8 in. long; and of a broad step of the same length and height and 2 ft. 9 in. wide. How much did he receive for the work, at \$.21 per sq. ft.?

17. A school-house 24 \times 32 feet on the ground, the side walls 16 feet high, and the gable peaks 9 feet higher than the side walls, was painted three coats, at 31 $\frac{1}{2}$ cents per square yard. Allowing for one half of 8 windows each 3 \times 6 $\frac{1}{2}$ feet, what was the cost of the job?

18. How many cubic yards of earth must be removed, in digging a cellar 52 ft. \times 28 ft. \times 8 ft.?

19. How many wagon loads of earth will be removed, in digging a ditch 2,000 ft. long, 4 ft. wide, and 18 in. deep?

20. A breakwater at the entrance to a harbor is 1,400 ft. long, 13 ft. wide, and 20 ft. high. How many cubic yards of masonry does it contain?

21. In digging a cellar 45 ft. long and 6 ft. deep, 270 loads of earth were removed. How wide was the cellar?

22. How many hogsheads of water will fill a cistern 10 ft. 6 in. long, 8 ft. 3 in. wide, and 7 ft. deep?

23. A rectangular cistern 12 ft. long, 10 ft. wide, and 9 ft. deep will hold how many barrels of water?

24. How much lumber is there in 5 boards, each 14 ft. long, 15' wide at one end, and 8' wide at the other?

25. How many common bricks will make a pile 12 feet long, 9 feet wide, and 5 feet high?

26. The sills of a 30 by 40-foot barn are 9' by 13'. How many feet of timber do they contain?

27. A pile of rough stone 47 feet \times 14 feet \times 5.5 feet contains how many perches? How many cords?

28. Find the cost of calcimining the walls and ceiling of a room 18 by 15 by $10\frac{1}{2}$ feet, at $15\frac{1}{2}$ cents per square yard.

29. In a stick of timber 12' by 18' and 30 ft. long, are how many feet of timber? How many feet of lumber?

30. How many common bricks, laid flatwise, will be required for a sidewalk 100 ft. 4 in. long and 4 ft. wide?

31. At \$9.50 per M for materials and labor, and allowing .025 for openings, how much must I pay for the brickwork in the walls of a square-roofed house 48 ft. long, 25 ft. wide, and 18 ft. high, the walls being $12\frac{1}{4}$ ' thick?

32. How many cubic yards of earth must be removed, to grade down $1\frac{1}{2}$ A. of ground 1 ft. 4 in.?

33. At \$.10 $\frac{1}{8}$ per sq. ft., what will it cost to flag a walk 2 ft. wide surrounding a grass plat 20 ft. square?

34. How many perches of stone are required for stoning a well 30 feet deep, the diameter of the excavation being 6 ft., and of the well hole 3 ft.?

35. In a stock of 12 boards 16 ft. long and 10 in. wide, are how many feet of lumber?

36. A 4-inch plank 18 ft. long and 16' wide contains how many feet of lumber?

37. A stick of ship timber 25 ft. long, 1 ft. 2' wide, and 10' thick contains how many timber feet?

38. A stick of timber 48 ft. long and 10 in. square contains how many board feet?

39. In 18 pieces of studding, each 15 ft. long and 2' by 4', are how many feet of lumber?

40. A man used 7 cd. of stone in building a wall 4 ft. high and 2 ft. thick. What was the length of the wall?

41. At \$15 per M, how much must I pay for 2 $\frac{1}{2}$ -inch plank for a 4-foot walk on the street sides of a corner lot 4 rd. by 7 rd. 12 ft. 6', the walk to be placed 2 ft. 3' from the fence?

III. Units for farm products.

1. A *bushel* of grain, seed, fruit, vegetables, and root crops.

A cubic foot is .8 of a bushel *even measure*; it is also a small fraction more than .64 of a bushel *heaped measure*. Hence;

To find the capacity, in bushels, of any granary, bin, box, cask, or other portion of space.

I. Even measure,—*Multiply the contents in cubic feet by .8.*

II. Heaped measure,—*Multiply the contents in cubic feet by .64.*

a. The *even bushel* is the unit of measure for wheat and other kinds of grain; and for seeds and small fruits,—such as clover seed, berries, plums, cherries, etc.

b. The *heaped bushel* is the unit of measure for coal, lime, and corn in the ear; and for large fruits, root crops, and garden vegetables,—such as apples, peaches, potatoes, turnips, tomatoes, snap beans, green peas, etc.

2. A ton of hay.

Farmers estimate the volume of hay that will weigh a ton, by the following units:

550 cu. ft. of clover or meadow hay loose, or in loads, or on scaffolds.

450 cu. ft. of meadow hay in bays, or mows.

270 cu. ft., or 10 cu. yd., well settled in large mows or stacks.

PROBLEMS.

There are how many bushels

42. Of wheat, in a freight-car 33 ft. long and 8 ft. wide, the wheat being 2 ft. $4\frac{1}{2}$ ' deep in the car?

43. Of potatoes, in a bin 5 ft. by 16 ft. and 20 ft. deep?

44. Of coal, in a wagon box 10 ft. $6' \times 3$ ft. $4' \times 1$ ft. $3'$, the box being even full?

45. Of corn in the ear, in a crib 100 ft. long, 12 ft. high, 7 ft. wide at the bottom, and 10 ft. wide at the top?

46. In three bins—(a) of wheat, 6 ft. by 8 ft. by $4\frac{1}{2}$ ft.; (b) of oats, 6 ft. by $9\frac{1}{4}$ ft. by $4\frac{1}{2}$ ft.; and (c) of shelled corn, 6 ft. by 6 ft. by $4\frac{1}{2}$ ft.?

How many tons are there

47. Of old hay, in a mow 40 ft. \times 25 ft. \times 18 ft.?

48. In a load of hay 15 ft. by 8 ft. $4'$ by 7 ft. $3'$?

49. Of clover hay, on a scaffold over a barn floor, 30 ft. long, 12 ft. wide, and 9 ft. high to the peak of the roof?

NOTE.—For outlines of measurements for review, see page 276.

SECTION V.

GENERAL REVIEW PROBLEMS IN MEASUREMENTS.

- 1- 4. A field 72 rods long and 21 rods wide } $43\frac{3}{4}$ rd. long.
contains how many square rods? } 37.7 rd. wide.
- 5- 8. A carpet $7\frac{1}{2}$ yards long and $4\frac{3}{4}$ yards } $6\frac{3}{8}$ yd. long.
wide contains how many square yards? } 5.625 yd. wide.
- 9-12. A ceiling 87.3 feet \times 21.55 feet contains } $34\frac{7}{8}$ ft. by
how many square yards? } 25.5 ft.

What are the cubic contents of a body

- 13-17. 5 yd. long, 5 ft. wide, and 5' high? } $8\frac{1}{4}$ yd.; $8\frac{1}{4}$ ft.; $8\frac{1}{4}'$.
- 18-22. 12 ft. 8' by 5 ft. 6' by 4 ft. 2'? } $7\frac{1}{2}$ ft.; $4\frac{5}{8}$ ft.; $3\frac{1}{8}$ ft.

23. A girl covered a box, 4' by 7' by $9\frac{1}{2}'$, with gilt paper. How many square inches of paper did she use?

24. The base of the Great Pyramid of Cheops is 763 ft. square. How many acres does it cover?

25. What is the difference between a figure that contains $\frac{1}{2}$ of a square foot, and one that is $\frac{1}{2}$ of a foot square?

26. How many persons can be seated in a hall 120 ft. long and 64 ft. 6' wide, allowing 5 persons to 2 square yards?

27. How much will it cost me to carpet a parlor 15 ft. 9' by 22 ft. 6', with tapestry carpeting $\frac{3}{4}$ yd. wide, at \$.95 a yard, running measure?

28. At \$1.12 $\frac{1}{2}$ per sq. yd., how much must I pay for oil-cloth for the hall of my house, which is $2\frac{3}{4}$ by $8\frac{1}{2}$ yd.?

29. The ceiling of a room is 18 feet long, and its area is 288 sq. ft. What is its width?

30. What is the length of a carpet for a flight of stairs of 18 steps, each $10\frac{1}{2}$ in. wide and $7\frac{1}{4}$ in. high?

31. What must be the width of a board 16 feet long, to contain 12 square feet?

32. What length of a board 8 in. wide will make a box cover 2 ft. 8 in. square?

33. A certain rectangular tract of land 32 rods wide contains 120 acres. What is its length?

34. If 64 yd. of carpeting $\frac{3}{4}$ yd. wide will carpet a room 24 ft. long, what is the width of the room?

35. A window curtain 3 ft. 3 in. wide contains 2 sq. yd. 2 sq. ft. 84 sq. in. What is its length?

36. How many pickets 3 in. wide, and placed 3 in. apart, will be required for a fence around a lot 16 rd. long and 15 rd. wide?

37. What is the area of the two gables of a barn 32 ft. wide, the ridge being 9 ft. higher than the plates?

38. What are the contents of a triangular piece of land, the longest side of which is 141 rods, and the perpendicular distance to the angle opposite 56 rods?

39. The area of a triangle is 108 sq. ft., and its altitude is 9 ft. What is the length of its base?

40. At the side of a staircase is a triangular piece of wall 18 ft. long and 13 ft. high. What is its area, in square yards?

41. Find the area of a cubical block whose edge measures 10 inches.

42. A 100-acre farm is a trapezoid, the two parallel sides of which are 64.7 rd. and 135.3 rd. How far apart are these two sides?

43. A lot of land lying between two parallel streets 3 rods apart, measures 200 ft. on one street and 160 feet on the other. How many sq. rd. does it contain?

44. Find the cost, at \$28 per M, of $1\frac{1}{4}$ -inch matched flooring for a two-story house 32 by 24 ft., making the customary allowance for matched lumber.

45. Find the area of a field 40 rd. long, 15 rd. wide at one end, and $\frac{1}{2}$ rd. wide at the other.

46. What is the volume of a space 22.5 ft. by 6.4 ft. by 3.25 ft.?

47. Find the cubic contents of a marble slab 6 ft. long, 2 ft. 6' wide, and $3\frac{1}{4}'$ thick.

48. In a school room 32 ft. long, 24 ft. wide, and 12 ft. 6' high are 60 pupils, each breathing $12\frac{1}{2}$ cu. ft. of air per hour. In what time will they breathe as much air as the room contains?

49. In digging a mill-race 120 rd. long and 30 ft. wide, 5,500 cu. yd. of earth were removed. What was the depth of the race?

50. A pile of 4-foot wood 24 rods long contains 100 cords. What is its height?

51. How many more bushels of barley than of corn in the ear, can be stored in a bin $12\frac{3}{4}$ ft. long, 8 ft. wide, and 5.5 ft. deep?

52. How many sheets of roofing tin, each covering 14' by 22', will cover 3.5 squares of roof?

53. At \$.25 per sq. yd. for plastering, and \$.50 per roll for paper-hanging, what will it cost to plaster and paper a room 18 ft. by 16 ft. by 9.5 ft., the paper being $\frac{1}{2}$ yd. wide, and 9 yd. in a roll; and making allowance, in papering, for 2 windows, each 3 ft. by 6 ft., and 3 doors, each 3 ft. 6' by 7 ft. 6'?

54. A sewer $2\frac{1}{2}$ mi. long, 5 ft. wide, and 12 ft. deep, cost \$6,468. What did it cost per cubic yard?

55. Find the cost of digging a cellar 27 ft. by 19 ft. by 7 ft., at \$.18 per cubic yard.

56. A rock excavation 20 ft. long, 10 ft. wide, and 9 ft. deep will hold how many barrels of water?

57. What depth of rain-fall upon a roof 30 by 40 feet will fill an 80-hoghead cistern?

58. How many bricks are in the walls of a church 60 ft. long, 40 ft. wide, the side walls 28 ft. high, the gable peaks 46 ft. 6' high, and the walls 1 ft. thick; allowances being made for one half of the openings, which are (a) one door-way 7 ft. by 12 ft., (b) two door-ways each 8 ft. 2' by 8 ft. 6', (c) ten windows each 3 ft. by 8 ft. 6', and (d) ten windows each 3 ft. by 7 ft. 6'?

59. Allowing $22\frac{1}{2}$ bricks to make a cubic foot of brick wall, what part of the wall consists of mortar?

60. At $33\frac{1}{4}$ ¢ per sq. yd. for labor, and \$7.50 per M for brick, what will a contractor receive for a brick pavement in a court 3 rd. long and 40 ft. wide, the brick being laid flatwise?

61. At \$.93 $\frac{1}{2}$ per perch for the stone, and \$1.25 per cubic yard for the mason work, what is the cost of a partition wall between the cellars of two stores, the wall being 72 ft. long, 8 ft. high, and 18' thick, and 1 perch of stone making 22 cubic feet of masonry?

62. Find the cost of 9 pieces of floor joists 13 ft. long and 2' by 9', at \$14.50 per M.

63. How many tons are there in a stack of hay 22 ft. by 35 ft. on the ground, 12 ft. high to the slope, and the ridge of the roof-shaped top—which extends lengthwise,—15 ft. higher than the sides?

64. How much $1\frac{1}{2}$ ' flooring will be required for a school room 32 ft. by 48 ft., and a class room $\frac{1}{2}$ as long and $\frac{1}{2}$ as wide?

65. At \$16.25 per M, what must I pay for 8 boards 18 feet long, 14 inches wide at one end, and tapering to a point?

66. I am building a carriage-house 19 by 28 feet. How much will the 2-inch plank for the floor cost me, at \$17.50 per M?

67. A wagon box is 9 ft. 9' long, 3 ft. 4' wide, and 2 ft. 2' deep, inside measurements. How many bushels of wheat will it hold, if filled even full? How many bushels of potatoes?

68. A cellar, 21.5 ft. by 29.5 ft. has a cement floor. How much did it cost, at \$1.15 per sq. yd.?

69. What is the value of a stick of ship timber 32 ft. long and 16' by 20', at \$18 per C?

70. At \$1.18 $\frac{1}{4}$ per perch for stone and labor, what will be the cost of the two abutments of a bridge, each 24 ft. long, 11 ft. wide at the bottom, 7 ft. wide at the top, and 15 ft. high?

71. A farmer built a stone fence 72 rd. long, 3 ft. 6' high, 2 ft. thick at the bottom, and 1 ft. thick at the top. How many cords of stone did he use?

72. A mow of hay 1 rd. square at the ends and 33 ft. long, contains how many tons?

73. A coal-house 15 ft. by 8 ft. by 7 $\frac{1}{2}$ ft. will store how many bushels of coal?

74. At 40¢ per bunch for lath, and 22¢ per square yard for lathing and plastering, what will it cost to lath and plaster this room, making the customary allowance for openings?

75. What must be the length of a bin 6 $\frac{1}{4}$ ft. wide and 4 $\frac{1}{2}$ ft. deep, to contain 2 $\frac{1}{4}$ times as much as a bin 7 ft. long, 5 ft. wide, and 3 $\frac{3}{8}$ ft. deep?

76. A packing-box made of 1-inch lumber is 2 ft. 4 $\frac{1}{2}$ ' wide and 1 ft. 6 $\frac{1}{2}$ ' deep, inside measurement; and its capacity is 12 cu. ft. 587.1 cu. in. What are the outside dimensions of the box?

CHAPTER VII.

PERCENTAGE.

SECTION I.

NOTATION.

266. The term *per cent* means by the hundred.

1 per cent is one of every hundred, or one hundredth.

6 per cent is 6 of every hundred, or 6 hundredths.

16 $\frac{2}{3}$ per cent is 16 $\frac{2}{3}$ of every hundred, or 16 $\frac{2}{3}$ hundredths.

A. How many hundredths of a number

- | | | |
|--------------------------|----------------|-----------------|
| 1. Is 1 per cent of it? | 3. 5 per cent? | 5. 8 per cent? |
| 2. Are 3 per cent of it? | 4. 7 per cent? | 6. 10 per cent? |

What fractional part of a number, in its lowest terms,

- | | | |
|--------------------------|--------------------------------|---------------------------------|
| 7. Is 20 per cent of it? | 10. 6 $\frac{1}{2}$ per cent? | 13. 100 per cent? |
| 8. Is 25 per cent of it? | 11. 12 $\frac{1}{2}$ per cent? | 14. 140 per cent? |
| 9. Is 50 per cent of it? | 12. 33 $\frac{1}{3}$ per cent? | 15. 116 $\frac{2}{3}$ per cent? |

B. 1. What per cent of any number is $\frac{1}{2}$ of it?

- | | | | |
|-------------------------|---------------------------|--------------------------|---------------------------|
| 2. $\frac{1}{3}$ of it? | 7. $\frac{1}{4}$ of it? | 12. $\frac{1}{5}$ of it? | 17. $\frac{1}{6}$ of it? |
| 3. $\frac{2}{3}$ of it? | 8. $\frac{2}{5}$ of it? | 13. $\frac{1}{6}$ of it? | 18. $\frac{2}{7}$ of it? |
| 4. $\frac{1}{4}$ of it? | 9. $\frac{3}{5}$ of it? | 14. $\frac{1}{7}$ of it? | 19. $\frac{4}{7}$ of it? |
| 5. $\frac{3}{4}$ of it? | 10. $\frac{1}{10}$ of it? | 15. $\frac{5}{8}$ of it? | 20. $\frac{7}{10}$ of it? |
| 6. $\frac{5}{6}$ of it? | 11. $\frac{1}{8}$ of it? | 16. $\frac{3}{8}$ of it? | 21. The whole of it? |

- | | |
|---|--|
| C. 1. What decimal part of a number is $\frac{1}{2}$ per cent of it? | 8. What fractional part of a number is $\frac{1}{2}$ per cent of it? |
| 2. $\frac{1}{2}$ per cent? | 5. $\frac{3}{4}$ per cent? |
| 3. $\frac{1}{3}$ per cent? | 6. $\frac{2}{5}$ per cent? |
| 4. $\frac{1}{10}$ per cent? | 7. $\frac{1}{10}$ per cent? |
| 9. $\frac{1}{2}$ per cent? | 12. $\frac{2}{3}$ per cent? |
| 10. $\frac{1}{3}$ per cent? | 13. $\frac{2}{5}$ per cent? |
| 11. $\frac{1}{4}$ per cent? | 14. $\frac{3}{4}$ per cent? |

267. The *commercial sign*, %, signifies per cent.

15% signifies 15 hundredths, and is read "15 per cent."

Per cent may be applied to any number.

40 per cent of 1 bushel = .40 bu. = $\frac{40}{100}$ bu. = $\frac{2}{5}$ bu.

14 $\frac{1}{2}$ " " " 365 days = .145, or $\frac{145}{1000}$ of 365 days.

7 " " " \$85.42 = .07, or $\frac{7}{100}$ of \$85.42.

16 $\frac{1}{2}$ " " " 93 $\frac{1}{2}$ = .16 $\frac{1}{2}$, or $\frac{16\frac{1}{2}}{100}$, or $\frac{1}{6}$ of 93 $\frac{1}{2}$.

125% is 1.25, or $\frac{5}{4}$. | 12 $\frac{1}{2}$ % is .12 $\frac{1}{2}$, or .125, or $\frac{1}{8}$.

308% is 3.08, or $\frac{77}{25}$. | $\frac{1}{4}$ % is .25%, or .00 $\frac{1}{4}$, or .0025. Hence,

268. I. To express per cent decimally, two decimal figures are required.

II. To express 100 per cent or more, an integer or a mixed decimal number is required.

III. To express parts of 1 per cent, either decimal figures, or fractions at the right of hundredths, are required.

$\frac{1}{2}$ % or .5% is .00 $\frac{1}{2}$ or .005. | $\frac{3}{8}$ % or .375% is .00 $\frac{3}{8}$ or .00375.

$\frac{1}{4}$ % or .20% is .00 $\frac{1}{4}$ or .002. | $\frac{1}{3}$ % or .33 $\frac{1}{3}$ % is .00 $\frac{1}{3}$.

Write { 8 per cent 5 per cent 40 per cent 33 per cent.
decimally { 3 per cent 10 per cent 14 per cent 65 per cent.

Read and write { 12% 10% 56% 16 $\frac{1}{2}$ % 31.25% 200%
decimally { 9% 90% 64% 18.7% 114% $\frac{1}{4}$ % $\frac{1}{8}$ %.

Read as per cent .07 .30 .19 1.37 2.038 .44 $\frac{3}{8}$.08 $\frac{1}{4}$.

269. *Percentage* is the process of finding any number of hundredths of a number.

In this process three elements are considered, viz., the *per cent*, the *base*, and the *percentage*.

270. The *per cent* is the decimal that expresses the number of hundredths of the base to be found.

271. The *base* is the number the hundredths of which are to be found.

272. The *percentage* is the result obtained by finding the required number of hundredths of the base.

273. The *amount* is the base plus the percentage.

274. The *difference* is the base minus the percentage.

SECTION II.

THE FIVE GENERAL CASES OF PERCENTAGE.

CASE I. Base and per cent given, to find percentage.

Oral Work.—275. 1. How much is 7% of 50 bushels?

7 per cent of a number is 7 times 1 hundredth of it; 1 hundredth of 50 bushels is .5 of a bushel, and 7 times .5 of a bushel are 3.5 bushels.

2. 15% of 80 boxes of raisins are how many boxes?

15 per cent of a number is 15 hundredths, or 3 twentieths, of it; and 3 twentieths of 80 boxes of raisins are 12 boxes.

How much is

3-7. 1 per cent	} of {	500?	28-32. 25%	} of {	400 acres?
8-12. 4 per cent		150?	33-37. $12\frac{1}{2}\%$		75 melons?
13-17. 5 per cent		70?	38-42. 50%		120 horses?
18-22. 8 per cent		36?	43-47. $66\frac{2}{3}\%$		9 days?
23-27. 6 per cent		325?	48-52. 80%		5.5 dollars?

Find {	53. 5% of 140 cd. of wood.	56. $12\frac{1}{2}\%$ of \$75.
	54. 8% of 250 yd. of sheetings.	57. 30% of 190 mi.
	55. 3% of 50 thousand shingles.	58. $6\frac{1}{4}\%$ of 240 bu.

59-67. The base is $\left\{ \begin{array}{l} 25, \\ 60, \\ 7.5, \end{array} \right\}$ and the per cent is $\left\{ \begin{array}{l} 6. \\ 15. \\ 33\frac{1}{3}. \end{array} \right\}$ What is the percentage?

276. The percentage is the product of the base multiplied by the per cent.

PROBLEMS.

Written Work.—1. 8% of a flock of 475 sheep are black. How many black sheep are in the flock?

2. At a school of 125 pupils, the average daily attendance is 88% of the whole number. What is the daily attendance?

3. From a cask of 44 gallons of oil, $7\frac{1}{2}\%$ leaked out. How much oil leaked out?

4. $62\frac{1}{2}\%$ of a township of Western land is prairie. How many acres of land in the township are prairie?

5. A farmer raised 9,875 bushels of grain, $12\frac{1}{3}\%$ of which was barley. How many bushels of barley did he raise?

6. $11\frac{2}{3}\%$ of an army of 63,000 men are riflemen. How many men are riflemen?

7. A dealer bought 6,250 tons of coal, 33% of which was Lehigh, 46% Lackawanna, and the balance Pittston. How many tons of each kind of coal did he buy?

8. A man thrashed 6,319 bushels of oats for $12\frac{1}{2}\%$ of them. How many bushels of oats did he receive?

CASE II. Percentage and base given, to find per cent.

Oral Work.—277. 1. 3 is what per cent of 15?

3 is 3 fifteenths or 1 fifth of 15. Since 15 is 100 per cent of itself, 1 fifth of 15 is 1 fifth of 100 per cent, or 20 per cent.

2. What per cent of 18 is 9?

3. Of 25 is 10?

4. Of 46 is 7?

5. Of 120 is 12?

6. Of 22.5 is $7\frac{1}{2}$?

15. Of 6 bu. 1 pk. are 1 bu. 3 pk.?

7. Of 2 is $\frac{1}{3}$?

8. Of $\frac{4}{5}$ is $\frac{2}{5}$?

9. Of \$72 are \$6?

10. Of \$52 are \$13?

What per cent

11. Of 500 bu. are 50 bu.?

12. Of 75 gal. are 15 gal.?

13. Of 30 mo. are 10 mo.?

14. Of 380 ft. are 19 ft.?

16. Of $\frac{3}{4}$ h. is $\frac{3}{8}$ h.?

17–25. The base is $\left\{ \begin{array}{l} 25, \\ 60, \\ 7.5, \end{array} \right\}$ and the per-centage is $\left\{ \begin{array}{l} 1.5, \\ 9, \\ 2.5, \end{array} \right\}$ What is the per cent?

278. The per cent is the quotient of the percentage divided by the base.

PROBLEMS.

Written Work.—1. \$15 per acre for the use of garden land valued at \$250 per acre, is what % on the value of the land?

2. 25 bushels of oats are what % of 5,000 bushels?

3. A farmer harvested 270 bushels of potatoes from 18 bushels of seed. The seed was what % of the yield?

4. The yield was what % of the seed?

5. A sheep grower sold 95 sheep from a flock of 475. What % of the flock did he sell?

6. \$119 are what % of \$340?

7. A house, worth \$7,500, rents for \$600 a year. What % on its value does it rent for?

8. A fruit grower transplanted 250 peach-trees, and 45 of them died. What % of them died?

9. 975 acres of a Southern plantation of 12,350 acres are marsh. What % of the plantation is marsh?

10. A fruit dealer bought a cargo of 85,744 oranges, and lost 5,359 of them. What % of the cargo did he lose?

CASE III. Percentage and per cent given, to find base.

Oral Work.—279. 1. 21 is 6 per cent of what number?

21 is 6 per cent of 100 times 1 sixth of 21; 1 sixth of 21 is 3.5, and 100 times 3.5 are 350.

2. 75 is 10 per cent of what number?

Since 10 per cent of any number is 1 tenth of the number, 75 is 10 per cent, or 1 tenth, of 10 times 75, or 750.

What is the number of which

- | | | |
|-----------------------------|--|--|
| 3. 10 is 40%? | 8. $2\frac{1}{2}$ is $16\frac{2}{3}\%$? | 13. 30 lb. are 5%? |
| 4. 12 is 10%? | 9. $\frac{1}{3}$ is 50%? | 14. 13 da. are 26%? |
| 5. 9 is $33\frac{1}{3}\%$? | 10. $\frac{1}{4}$ is 75%? | 15. 25 T. are $62\frac{1}{2}\%$? |
| 6. 8 is 25%? | 11. \$60 are 120%? | 16. $\frac{1}{4}$ rd. is .3%? |
| 7. 4 is $8\frac{1}{3}\%$? | 12. $\frac{7}{8}$ mi. is 175%? | 17. $7\frac{1}{2}$ gal. are $2\frac{1}{4}\%$? |

18–26. The percentage is $\left\{ \begin{array}{l} 7.5, \\ 42, \\ 2\frac{1}{3}, \end{array} \right\}$ and the $\left\{ \begin{array}{l} 6, \\ \text{per cent} \\ \text{is} \end{array} \right\}$ What is the base?

280. The base is the quotient of the percentage divided by the per cent.

PROBLEMS.

Written Work.—1. A merchant vessel has 169 tons of hides on board, which are 13% of the whole cargo. How many tons are there in the cargo?

2. The distance between two stations on a railroad is 11.5 miles, and this is $12\frac{1}{2}\%$ of the whole length of the road. What is the length of the road?

3. A gentleman sold his house and lot for 18% above cost, and made \$500. How much did the property cost?

4. Monday my sales amounted to \$237.50, which was $12\frac{1}{2}\%$ of my sales for the week. How much were my sales for the week?

5. A grocer sold 10 sacks of coffee, which was $\frac{1}{2}\%$ of his whole stock. How many sacks of coffee had he?

6. This year a planter sold his cotton at 9 cents a pound, which was 80% of the price he received last year. At what price did he sell his crop last year?

7. A certain school closed its winter term with 115 pupils, which was 92% of the number with which the term began. With how many pupils did it begin?

8. 7.5 sq. rd. of land are 6% of how many square rods?

9. \$.30 $\frac{1}{4}$ are 120% of how much money?

10. $\frac{1}{4}$ lb. of tea is $7\frac{1}{2}\%$ of a package of how many pounds?

CASE IV. Base and per cent given, to find amount or difference.

Oral Work.—281. 1. The base is 25, and the per cent is 20. What is the amount? 2. What is the difference?

For the amount.—25 plus 20 per cent of 25 is 120 per cent of 25, or 6 fifths of 25, which is 30.

For the difference.—25 minus 20 per cent of 25 is 80 per cent of 25, or 4 fifths of 25, which is 20.

What is the amount, and what is the difference,

3. When the base is 60, and the per cent is 15?
 4. The base being 14 mo., and the per cent 25?
 5. The per cent being $33\frac{1}{3}$, and the base 27 cu. ft.?
 6. If the base is \$6.4, and the per cent is $6\frac{1}{4}$?
 7. When $\frac{7}{8}$ yd. is the base, and $8\frac{1}{8}$ the per cent?
- 8-25. Given, $\left\{ \begin{array}{l} 40, \\ 75, \\ 1.25, \end{array} \right\}$ and the $\left\{ \begin{array}{l} 7; \\ 30; \\ 140; \end{array} \right\}$ to find $\left\{ \begin{array}{l} \text{amount.} \\ \text{the} \\ \text{difference.} \end{array} \right\}$

282. I. *The amount is the product of the base multiplied by 1 plus the per cent ; and*

II. *The difference is the product of the base multiplied by 1 minus the per cent.*

PROBLEMS.

Written Work.—1. If oak bark is worth 25% more than hemlock, and hemlock sells at \$6.72 a cord, how much is a cord of oak bark worth?

2. A lady having \$600, paid 18% of it for a parlor organ. How much money had she left?

3. Last year a merchant bought table linens at 60¢ a yard, but this year he pays $37\frac{1}{2}$ % more for the same class of goods. How much does he pay per yard this year?

4. A gentleman having \$876 deposited in a bank, checked out $62\frac{1}{4}$ % of it. How much remained on deposit?

5. If a man's income is \$800, and he expends $66\frac{2}{3}$ % of it, how much does he save?

CASE V. Amount or difference and per cent given, to find base.

Oral Work.—**283.** 1. The amount is 30, and the per cent is 20. What is the base?

Since 30—the amount—is 100 per cent plus 20 per cent, or 120 per cent of the base, the base is the quotient of 30 divided by 1.20 or $\frac{5}{4}$, which is 2.5.

2. The difference is 24, and the per cent is 25. What is the base?

Since 24—the difference—is 100 per cent minus 25 per cent, or 75 per cent of the base, the base is the quotient of 24 divided by .75 or $\frac{3}{4}$, which is 32.

Given, $\left\{ \begin{array}{l} 3. \text{ Amount, } 36; \text{ per cent, } 12\frac{1}{2}; \\ 4. \text{ Amount, } 69; \text{ per cent, } 15; \\ 5. \text{ Amount, } 17\frac{1}{2}; \text{ per cent, } 25; \\ 6. \text{ Amount, } \$6.8; \text{ per cent, } 6\frac{1}{4}; \end{array} \right\}$ to find the base.

7. What number of cows, plus 16% of the number, equals 87 cows?

8. How much money, less 78% of itself, leaves \$44?

9. How many yards, less 5% of the number, equals 57 yards?

10. What number, plus 7% of the number, equals 321?

11. Any amount is the base, or 100 per cent, plus what?

12. Any difference is the base minus what?

284. *The base is the quotient*

1. *Of the amount divided by 1 plus the per cent; or*

2. *Of the difference divided by 1 minus the per cent.*

PROBLEMS.

Written Work.—1. By selling a piano for \$540, I gain 20 per cent. What did it cost me?

2. Sold a carriage for \$270, which was 20% less than it cost. What was the cost?

3. This year a lawyer's receipts from his practice are \$2,662.50, which is 42% more than they were last year. How much were his receipts last year?

4. A physician saves \$56 a month, and his expenses are 60% of his yearly income. What is his income?

5. My income is 8% greater this year than it was last, and this year it is \$1,890. How much was it last year?

6. A manufacturer sells reapers at \$126 apiece, and gains 40%. How much do they cost him apiece?

7. 44 yards of cloth measured $2\frac{1}{2}\%$ more before being sponged than after. What was its length after being sponged?

285. RULES FOR PERCENTAGE.

I. Base and per cent given, to find percentage:—

Multiply the base by the per cent.

II. Percentage and base given, to find per cent:—

Divide the percentage by the base.

III. Percentage and per cent given, to find base:—

Divide the percentage by the per cent.

IV. Base and per cent given, to find amount or difference:—

1. For the amount:—*Multiply the base by 1 plus the per cent.*

2. For the difference:—*Multiply the base by 1 minus the per cent.*

V. Amount or difference and per cent given, to find base:—

1. *Divide the amount by 1 plus the per cent; or*

2. *Divide the difference by 1 minus the per cent.*

a. The terms base, per cent, and percentage correspond to the terms multiplicand, multiplier, and product. Hence, Any two of the three terms—base, per cent, percentage—being given, the third term may be found. Thus:

b. In multiplication

c. In percentage

I. *Multiplicand* \times *multiplier* = *product*. Hence, I. *Base* \times *per cent* = *percentage*.

II. $\frac{\text{Product}}{\text{multiplier}} = \text{multiplicand}.$

Hence, II. $\frac{\text{Percentage}}{\text{per cent}} = \text{base}.$

III. $\frac{\text{Product}}{\text{multiplicand}} = \text{multiplier}.$

Hence, III. $\frac{\text{Percentage}}{\text{base}} = \text{per cent}.$

SECTION III.

SPECIAL APPLICATIONS OF THE FIVE GENERAL CASES.

I. PROFIT AND LOSS.

286. Profit is the sum above cost for which goods are sold.

287. Loss is the sum below cost for which goods are sold.

In computations in profit and loss,

- a. Cost = base; | b. Profit or loss = percentage;*
c. Selling price = amount or difference.

PROBLEMS.

1. 10% profit on \$2.50 cost, is how much profit?
2. 8% loss on \$7.25 cost, is how much loss?
3. I bought vinegar at \$.16 a gallon, and sold it at a profit of 56 $\frac{1}{4}$ %. How much did I gain on a gallon?
4. A man sold a city lot that cost him \$160, at an advance of 212 $\frac{1}{2}$ %. How much did he gain?
5. I bought a carriage for \$187.50, and sold it at a loss of 12 $\frac{1}{3}$ %. How much did I lose?
6. If a milliner sells ribbon that cost \$.31 $\frac{1}{4}$ a yard, at a profit of 20%, how much does she gain on a yard?
7. Cost, \$.40; profit, 62 $\frac{1}{2}$ %. What is the selling price?
8. Cost, \$1.20; loss, 33 $\frac{1}{3}$ %. What is the selling price?
9. The bread made from a barrel of flour weighs 40% more than the flour. How many pounds does it weigh?
10. A grocer sold tea that cost him \$.78 a pound, at a loss of 15%. At what price per pound did he sell it?
11. Mark silk that cost \$2.60 per yard, to sell at 20% loss.

12. Mark silk that cost \$2.60 per yard, to sell at 25% gain.
13. Mark gold pens that cost \$1.25, to sell at 60% profit.
14. Mark kid gloves that cost \$.93 $\frac{1}{2}$, to sell at 9 $\frac{1}{2}$ % loss.
15. \$.87 $\frac{1}{2}$ profit on \$10.50 cost, is what per cent?
16. \$.02 $\frac{1}{2}$ loss on \$.15 cost, is what per cent?
17. A flour dealer bought flour for \$6.56 a barrel, and sold it for \$7.31. What % did he make?
18. What % do I make, by selling eggs at $\frac{4}{5}$ of their cost?
19. If kerosene is bought at $\frac{3}{4}$ of the market price, and sold at 10% below the market price, what % is lost?
20. I sell for \$5 what cost me \$4.25. What % do I gain?
21. I sell for \$.30 what cost me \$.37 $\frac{1}{2}$. What % do I lose?
22. A jeweler sold a watch for \$112.50, which was 15% advance on the cost. How much was the cost?
23. A gentleman sold a horse and harness for \$187.50, which was 10% less than cost. How much was the cost?
24. \$.90, the retail price of a book, is 40% above the wholesale price. What is the wholesale price?

II. COMMISSION.

288. An *agent* is a person authorized to transact business for another.

289. A *commission-merchant* is a merchant who buys or sells goods or other property as an agent for others.

290. *Commission* is a percentage paid to an agent for transacting business.

In computations in commission,

a. Sum expended or collected by agent = base;

b. Commission = percentage;

c. Sum collected or expended, plus commission = amount.

PROBLEMS.

1. 5% on \$415 collections, is how much commission?
2. $2\frac{1}{2}\%$ on \$8,362 $\frac{50}{100}$ invested, is how much commission?
3. A real-estate agent sold a house and lot for \$2,275. How much was his commission, at 2%?
4. How much commission will an auctioneer receive for selling a stock of goods for \$1,975, at 3%?
5. An agent buys 8,040 lb. of wool, at \$.37 $\frac{1}{2}$ a pound. How much is his commission, at $2\frac{1}{2}\%$?
6. I sold 15,000 yards of sheetings, at \$.11 $\frac{1}{2}$. How much was my commission, at $1\frac{1}{2}\%$?
7. \$29.80 for collecting \$238.40, is at what per cent?
8. \$56.33 for investing \$2,319, is at what per cent?
9. \$1,390 for investment after deducting 5% commission, is how much for investment? How much for commission?
10. \$12,400 includes investment, and commission at $3\frac{1}{2}\%$. What is the investment? What is the commission?
11. A druggist sent his broker or agent \$2,630 with which to buy goods, after deducting his commission of $2\frac{1}{2}\%$. How much did the broker expend for goods?
12. A wool buyer receives \$5,600 with which to purchase wool, less 2% commission on the money paid out. How much money will he expend for wool?
13. A broker received \$6,500 with which to buy hops, at \$.31 $\frac{1}{2}$ a pound, after deducting his commission of 4%. How many pounds of hops did he buy?
- On what amount { 14. Is \$41.70 the commission, at 15%?
of sales { 15. Is \$450.30 the commission, at $7\frac{1}{2}\%$?
16. A collector received \$123.75 for collecting bills, at 5% commission. How much money did he collect?

III. INSURANCE.

291. Insurance is a security against loss or damage.

Insurance is of various kinds,—as *fire insurance, marine insurance, life insurance, health insurance, accident insurance.*

292. Valuation is the sum contracted to be paid to the party insured, for property destroyed or damaged.

293. Premium is the sum paid for the insurance.

294. A policy is a written contract between the insurer and the insured.

In computations in insurance,

a. Valuation = base; | b. Premium = percentage.

PROBLEMS.

1. 4% on \$2,250 valuation, is how much premium?
2. $\frac{5}{8}$ % on \$6,287 valuation, is how much premium?
3. What premium must a grocer pay for a policy of insurance of \$1,950 on his stock of goods, at $1\frac{1}{2}$ %?
4. At $\frac{1}{4}$ % a year, what premium do I pay yearly for an insurance of \$3,750 on my house?
5. What is the annual premium for insuring a steam saw-mill for \$2,250, at $3\frac{3}{4}$ %?
6. Find the premium on a cargo of flour, shipped from New York to Liverpool, insured for \$9,000, at $\frac{1}{2}$ %.
7. An ocean steamship is insured for \$97,500, at $\frac{3}{4}$ % a voyage. What is the premium per voyage?
- At what { 8. Is \$31.25 the premium on \$12,500 valuation?
per cent { 9. Is \$97.50 the premium on \$6,500 valuation?
10. A shipper paid \$37.50 for an insurance of \$7,500 on a cargo of produce. What % premium did he pay?
11. An agent took a risk of \$2,500 on a stock of stoves, and received \$50 premium. What was the per cent?

12. At $\frac{3}{4}\%$, \$9.50 is the premium on what valuation?
13. A premium of \$28.12 $\frac{1}{2}$, at $\frac{5}{8}\%$, is on what valuation?
14. An agent received \$9.75 for insuring a barn and its contents, at $\frac{1}{2}\%$. What was the valuation of the property?

IV. TAXES.

295. Taxes are sums of money levied upon persons and property, to meet public expenses.

A *property tax* is a tax on personal property and real-estate; a *poll tax* is a tax on the person.

In computations in taxes,

a. Valuation = base; | b. Tax = percentage.

PROBLEMS.

1. Find the tax on property valued at \$2,875, at 1.3%.
2. What is the tax on \$932 of valuation, at .4%?
3. \$3.57 tax on \$277 $\frac{5}{100}$ valuation, is at what per cent?
4. The tax on \$3,200 is \$12. What is the per cent?
5. The taxable property in an incorporated village is valued at \$500,000, and a tax of \$1,875 is voted for school purposes. What is the per cent of the tax?
6. In the same village A's property is assessed at \$1,250, B's at \$1,500, C's at \$2,250, D's at \$750, and E's at \$4,250. Allowing 5% for collector's fees, how much tax has each one to pay?
7. My tax is \$15.25, at 1 $\frac{7}{100}\%$. What is the valuation?
8. What is the assessed value of a farm that is taxed \$23.37 $\frac{1}{2}$, at 2 $\frac{1}{2}$ mills on the dollar?
9. The capital of a glass factory is owned by 8 partners, whose shares are \$3,300, \$450, \$1,200, \$2,250, \$750, \$1,800, \$600, and \$900; and repairs are made that cost \$225. At what per cent must the capital be taxed, to pay for the repairs? How much must each partner pay?

V. CUSTOMS OR DUTIES.

296. *Customs* or *duties* are taxes levied on imported goods and other property, for the support of the General Government.

a. Imports are goods and other property brought into a country.

b. A custom-house is an office at which duties are collected.

c. A port of entry is a seaport in which a custom-house is situated.

297. A *tariff* is a list or schedule of the legal rates of duties on imports.

298. Duties are of two kinds, *ad valorem* and *specific*.

a. Ad valorem duties are duties on the net cost of imports, at the place where they are purchased.

b. Specific duties are duties on the number or quantity.

299. *Tare*, *leakage*, and *breakage* are deductions made, on certain kinds of goods, before specific duties are computed.

a. Tare is a deduction for the weight of the box, cask, bag, or case that contains the goods.

b. Leakage is a deduction for waste of liquors in casks or barrels.

c. Breakage is a deduction for loss of liquors in bottles.

300. *Gross weight* is the weight without deductions.

301. *Net weight* is the weight less the deductions.

302. An *invoice* is a written list of merchandise, with prices and charges annexed.

A *manifest* is a complete invoice of a ship's cargo.

303. In computations in duties,

a. Net value = base ; | *b. Duty* = percentage.

RULES FOR COMPUTING DUTIES.

I. For ad valorem duties:—*Multiply the net value of the imports by the tariff per cent of duty.*

II. For specific duties:—*Multiply the tariff rate of duty on a unit by the net number of units.*

PROBLEMS.

1. The gross weight of 225 boxes of raisins is $33\frac{1}{2}$ lb. per box, and the tare is 25%. What are the duties, at $2\frac{1}{2}\%$ per lb.?

2. What are the duties on 316 boxes of lemons, invoiced at \$3.45 per box, at 20% ad valorem?

3. What are the duties on 25 pieces of Brussels carpeting of 65 yd. each, invoiced at \$.43 $\frac{1}{2}$ per yd., the tariff rates being \$.44 per yd. specific and 35% ad valorem?

4. A sugar refiner imports 72 hhd. of W. I. sugar, gross weight 975 lb. each, tare $12\frac{1}{2}\%$, invoice price $6\frac{1}{8}\%$ per lb. The tariff rates are 2¢ per lb. specific and 25% ad valorem. What are the custom-house charges?

VI. STOCKS.

304. *Stock* is the money or other property invested in the business of a corporation.

305. A *share* of stock is one of the equal parts into which the stock of a corporation is divided.

The original value of a share is commonly \$100.

306. The *par value* of stock is 100 per cent.

307. The *market value* of stock is the sum for which it will sell.

a. Stock is *at par*, when its market value is 100 per cent;

b. Stock is *above par*, when its market value is above 100 per cent; and

c. Stock is *below par*, when its market value is below 100 per cent.

308. Premium is the excess above 100 per cent in the value of stock that is above par.

309. Discount is the deficiency below 100 per cent in the value of stock that is below par.

310. A stock-broker is an agent who buys and sells stocks for others.

311. Brokerage is the commission paid to stock-brokers.

In computations in stocks,

a. Par value = base; | b. Premium or discount = percentage;

c. Market value = amount or difference.

PROBLEMS.

What is the market value of stock { 1. That sells at $7\frac{3}{4}\%$ premium?
2. That sells at 16% discount?

Find the { 3. Premium on 7 shares of stock, at $5\frac{1}{8}\%$ above par.
4. Discount on 35 shares of stock, at $3\frac{1}{8}\%$ below par.

5. If Western Union Telegraph stock is at a premium of 15%, how much must be paid for 75 shares?

6. \$8,982 $\frac{75}{100}$ buys how much stock, at $103\frac{1}{4}\%$; i. e., at $3\frac{1}{4}\%$ premium?

7. \$2,346.87 $\frac{1}{2}$ buys how much stock, at $93\frac{3}{4}\%$; i. e., at $6\frac{1}{4}\%$ discount?

8. I sell telegraph stock at par that cost me 94. What % do I gain?

9. I sell stock at 75 that cost me 80. What % do I lose?

10. What is the market value of 50 shares of mining stock, that sells at $32\frac{1}{8}\%$ below par?

11. I bought 15 shares of Novelty Iron Works stock, at 116 $\frac{1}{8}$. How much did it cost me?

12. A widow invested \$787 $\frac{1}{2}$ in toll-bridge stock, at $37\frac{1}{2}\%$ below par. How many shares did she buy?

VII. PARTNERSHIP.

312. A *partnership* or *company* is an association of persons for the transaction of business.

A *firm* is the name under which a company transacts business. A firm is also called a *house*.

313. *Partners* are the persons associated in a partnership or company.

- a.* An *active partner* is one who takes an active part in the management of the business.
- b.* A *silent partner* is one who furnishes capital, but takes no active part in the management of the business.
- c.* A *general partner* is one who is responsible for the debts of the company, to the amount of his entire property.
- d.* A *special partner* is one whose responsibility is limited to a certain amount, specified in the written articles of partnership.

314. *Capital* or *stock* is the money, or its equivalent, invested in business.

- a.* Capital may be money, real estate, personal property, time, labor, or skill.
- b.* The *resources* or *assets* of a company are its entire property, including capital, and all demands in its favor.
- c.* The *liabilities* or *obligations* of a company are its entire indebtedness, or all demands against it.
- d.* *Net capital* or *surplus* is the excess of resources over liabilities.
- e.* A *deficit* is the excess of liabilities over resources.
- f.* When resources exceed liabilities, the company is *solvent*; and when liabilities exceed resources, the company is *insolvent* or *bankrupt*.

315. *Dividends* are the profits divided among the *partners* of a company.

316. Assessments are sums to be paid by the partners of a company, to meet expenses or cover losses.

317. Each partner's share of a dividend or assessment is such a % of his share of the capital, as the entire dividend or assessment is % of the entire capital.

Ex. M, N, and R are partners; M furnishes \$3,500 of the capital, N \$2,500, and R \$2,000; and their profits are \$3,200. What is each partner's share?

FULL SOLUTION.

\$3,200, entire dividend.

\$3,500 + \$2,500 + \$2,000 = \$8,000, entire capital.

\$3,200 ÷ \$8,000 = .40 = 40 per cent of dividend.

40% of \$3,500 = \$1,400, M's share.

40% of \$2,500 = \$1,000, N's "

40% of \$2,000 = \$800, R's "

318. RULE FOR PARTNERSHIP.

I. For per cent of dividend or assessment:—*Divide the total dividend or assessment by the total capital.*

II. For each partner's dividend or assessment:—*Multiply his capital by the per cent of dividend or assessment.*

PROBLEMS.

1. Reed and Clark form a partnership. Reed furnishes \$3,500 of the capital, and Clark \$5,000. They gain \$2,450. What is each partner's share?

2. A, B, and C hire a pasture for \$22.50. A's horse is in the pasture 5 months, B's horse 7 months, and C's horse 6 months. How much of the rent does each pay?

3. A carpet factory was damaged by fire to the amount of \$15,180, and it was insured in the Hanover Ins. Co. for \$9,000, in the Globe Ins. Co. for \$7,200, in the Ætna Ins. Co. for \$6,000, and in the Franklin Ins. Co. for \$5,400. How much of the loss did each company sustain?

4. Bates and Davis lose \$828 in trade. Bates's capital is \$1,200, and Davis's \$1,600. What is the loss of each?

5. The total capital of a firm is \$75,000, of which G's share is $\frac{1}{3}$ less than H's, and K's is one half the sum of G's and H's. The year's profits are \$18,600. Required, each partner's capital, and each partner's dividend.

6. Four men shipped 6,000 bales of cotton to England, E furnishing 2,100 bales, F 1,250 bales, G 1,725 bales, and H the balance. In a storm 1,920 bales were thrown overboard. What was each man's share of the loss?

7. Williams, Jones, and Brown manufacture parlor organs. Mr. W. furnishes \$3,000 of the capital, Mr. J. \$6,750, and Mr. B. \$8,250, and in four years their profits are \$70,200. What is each partner's share?

8. Two men harvest and thrash 945 bushels of wheat for $\frac{1}{3}$ of the crop, A furnishing 8 men 7 days, and B 14 men 5 days. How many bushels of wheat does each partner receive?

9. A, B, and C own 100 shares of RR. stock; and A's annual dividend is \$210, B's \$400, and C's \$240. How many shares of stock does each own?

10. Hilton and Roberts hire a pasture for \$50. Hilton puts in 25 horses 30 days, and Roberts puts in 20 horses 42 days. How much of the rent ought each to pay?

11. January 1, A, B, and C begin the manufacture of hats, with a capital of \$20,400, $\frac{7}{16}$ of which is A's, $\frac{3}{8}$ is B's, and the remainder is C's. May 1, C buys $\frac{1}{3}$ of B's share, and D buys $\frac{2}{3}$ of A's share. The profits for the year are \$8,420. How much is each partner's share?

12. A, B, C, and D formed a partnership. A furnished 4 times as much of the capital as B, B $\frac{1}{2}$ as much as C, and D as much as A and B together. Their profits were \$1,943.76. What was each partner's dividend?

SECTION IV.

INTEREST.

319. *Interest* is the sum paid for the use of money.

320. *Principal* is the money for the use of which interest is paid.

321. *Amount* is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

325. FORMULAS. $\left\{ \begin{array}{l} \text{I. Int. for 1 yr.} = \text{prin.} \times \text{rate of int.} \\ \text{II. Int. for yr.} = \text{prin.} \times \text{rate of int. for No. of yr.} \end{array} \right.$

Written Work.—Ex. What is the interest of \$135.25 for 3 years, at 6%?

EXPLANATION.—1st. For 1 year. I multiply \$135.25, the principal, by .06, the rate of interest, and obtain \$8.11½.

2d. For 3 years. I multiply \$8.11½, the interest for 1 year, by 3, and obtain \$24.34½, the required interest.

PROCESS.

\$135.25	Principal.
.06	Rate of int.
<hr/>	
\$8.1150	Int. for 1 yr.
3	
<hr/>	
\$24.345	Int. for 3 yr.

PROBLEMS.

1. What is the interest of \$467 for 1 year, at 6%?
2. Find the interest of \$321 for 1 year, at 5%. Find the amount.
3. Find the interest of \$167.50 for 5 years, at 7%.
4. What is the interest of \$612.75 for 3 years, at 8%?
5. What sum of money will pay a debt of \$165.88, 1 year after it is due, with interest at 10%?
6. What is the amount of \$3,750 for 3 years, at 5%?
7. February 11, 1880, I borrowed \$2,250. How much did the debt amount to, February 11, 1883, interest at 6%?
8. What is the interest of \$560.10 for 2 years, at 7%?

CASE II. Interest for months.

Oral Work.—**326. A.** 1. What part of a year is 1 month?

2. Are 6 mo. ? | 4. Are 4 mo. ? | 6. Are 9 mo. ? | 8. Are 5 mo. ?
 3. Are 3 mo. ? | 5. Are 2 mo. ? | 7. Are 8 mo. ? | 9. Are 7 mo. ?

B. 1. The per cent on \$1 for 1 month is what part of the rate on \$1 for 1 year?

2. At 6% per annum, what is the per cent on \$1 for 6 mo.?
 3. For 3 mo.? | 5. For 4 mo.? | 7. For 2 mo.? | 9. For 7 mo.? |
 4. For 9 mo.? | 6. For 8 mo.? | 8. For 1 mo.? | 10. For 11 mo.?

C. 1. The interest of \$1 for 1 month is what part of the interest of \$1 for 1 year?

2. The interest of any sum for 1 month is what part of the interest of the same sum for 1 year?

3. At 6% per annum, what is the interest of \$1

4. For 1 mo.? | 6. For 9 mo.? | 8. For 8 mo.? | 10. For 7 mo.? |
 5. For 3 mo.? | 7. For 4 mo.? | 9. For 2 mo.? | 11. For 11 mo.?

D. At 6% per annum, what is the interest of

1. \$4 for 3 mo.? | 5. \$20 for 2 mo.? | 9. \$1 for 1 yr. 6 mo.? |
 2. \$2 for 9 mo.? | 6. \$100 for 1 mo.? | 10. \$8 for 1 yr. 6 mo.? |
 3. \$7 for 4 mo.? | 7. \$40 for 7 mo.? | 11. \$40 for 1 yr. 4 mo.? |
 4. \$10 for 8 mo.? | 8. \$12 for 11 mo.? | 12. \$200 for 3 yr. 7 mo.?

327. { III. *Int. for 1 mo. = $\frac{1}{12}$ of int. for 1 yr.*
 FORMULAS. { IV. *Int. for mo. = $\frac{1}{12}$ of int. for 1 yr. \times No. of mo.*

Written Work.—Ex. What is the interest of \$84.50 for 1 yr. 5 mo., at 6%?

EXPLANATION.—1st. For 1 yr. I multiply \$84.50, the principal, by .06, the rate of interest, and obtain \$5.07.

2d. For 1 yr. 5 mo., or 17 mo.

Since 17 months are $\frac{17}{12}$ years, I multiply \$5.07, the interest for 1 year, by $\frac{17}{12}$, and obtain \$7.18, the required interest.

PROCESS.

\$ 84.50
 .06

\$ 5.070 Int. for 1 yr.

17

12) \$ 86.19

\$ 7.18 Int. for 1 yr. 5 mo.

- a. When the time is expressed in months:—*Divide the interest for 1 year by 12, and multiply the quotient by the number expressing the time in months.*
 b. Or, to avoid fractions in the process:—*Multiply the interest for 1 year by the number expressing the time in months, and divide the product by 12.*

PROBLEMS.

1. What is the interest of \$952.17 for 3 months, at 6%?
2. What is the interest of \$187.75 for 5 months, at 4%?
3. Find the interest of \$1,168.48 for 1 yr. 4 mo., at $3\frac{1}{2}\%$.
4. If I have \$938.25 on interest for 4 yr. 10 mo., at 6%, how much interest shall I receive?
5. What is the amount of \$294.25 for 6 mo., at 5%?
6. If I give my note for \$3,275, Jan. 11, 1882, and pay it Feb. 11, 1883, with 7% interest, how much do I pay?
7. If I borrow \$2,732, at 12% interest, and pay the debt in 1 month, how much do I pay?
8. How much must I pay for the rent of a store valued at \$3,150, for 1 yr. 4 mo., at 7% on the valuation?
9. How much is the semi-annual interest on a 7% mortgage for \$1,730?

CASE III. Interest for days.

Oral Work.—328.

- A.** 1. How many days is | How many tenths of a month
 .1 of a mo. ? | 9. Is 1 day ? | 10. Are 3 days ?
 2. Are .3 of a mo. ? | 11. 15 da. ? | 15. 24 da. ? | 19. 25 da. ?
 3. .2 mo. ? | 6. .9 mo. ? | 12. 9 da. ? | 16. 18 da. ? | 20. 7 da. ?
 4. .6 mo. ? | 7. $.0\frac{1}{2}$ mo. ? | 13. 6 da. ? | 17. 11 da. ? | 21. 16 da. ?
 5. .4 mo. ? | 8. $.5\frac{2}{3}$ mo. ? | 14. 12 da. ? | 18. 20 da. ? | 22. 29 da. ?

B. 1. The per cent on \$1 for 3 days is what part of the per cent on \$1 for 1 month or 30 days?

2. At 6% per annum, what is the % on \$1 for 3 days?
 3. For 15 da. ? | 5. For 12 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 9 da. ? | 6. For 18 da. ? | 8. For 11 da. ? | 10. For 25 da. ?

C. 1. The interest of \$1 for 3 days is what part of the interest of \$1 for 1 month?

2. The interest of any sum for 3 days is what part of the interest of the same sum for 1 month?

At 6% per annum, what is the interest of \$1

3. For 1 mo. ? | 5. For 24 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 15 da. ? | 6. For 3 da. ? | 8. For 4 da. ? | 10. For 25 da. ?
 11. Of \$6 for 12 da. ? | 12. \$25 for 18 da. ? | 13. \$100 for 27 da. ?

D. How many months and tenths of a month

1. Are 2 mo. 15 da. ? | 3. Are 1 mo. 21 da. ? | 5. Are 7 mo. 25 da. ?
 2. Are 6 mo. 18 da. ? | 4. Are 10 mo. 6 da. ? | 6. Are 11 mo. 29 da. ?
 7. Are 1 yr. 3 mo. 12 da. ? | 9. Are 1 yr. 8 mo. 13 da. ?
 8. Are 2 yr. 1 mo. 27 da. ? | 10. Are 3 yr. 28 da. ?

E. At 6% per annum, what is the interest of \$1

1. For 2 mo. 15 da. ? | 3. For 1 mo. 21 da. ? | 5. For 7 mo. 25 da. ?
 2. For 3 mo. 3 da. ? | 4. For 4 mo. 10 da. ? | 6. For 5 mo. 17 da. ?
 7. Of \$10 for 6 mo. 3 da. ? | 10. Of \$1 for 1 yr. 3 mo. 12 da. ?
 8. Of \$7 for 10 mo. 18 da. ? | 11. Of \$10 for 1 yr. 2 mo. 6 da. ?
 9. Of \$9 for 7 mo. 17 da. ? | 12. Of \$5 for 4 yr. 4 mo. 20 da. ?

At any rate of interest, how is the interest of any principal found

13. For 3 days ? | 14. For 1 day ? | 15. For any number of days ?

329. { V. *Int. for 3 da. = .1 of int. for 1 mo.*

FORMULAS. { VI. *Int. for da. = .1 of int. for 1 mo. $\times \frac{1}{2}$ the No. of da.*

Written Work.—Ex. What is the interest of \$169.75 for 2 yr. 3 mo. 10 da., at 8%?

FIRST PROCESS.

$$\begin{array}{rcl}
 2 \text{ yr. } 3 \text{ mo. } 10 \text{ da.} & = & 27.3\frac{1}{2} \text{ mo.} \\
 \$169.75 & \text{Prin.} & \\
 .08 & \text{Rate of int.} & \\
 12) \$13.5800 & \text{Int. for 1 yr.} & \\
 \$1.13\frac{1}{2} & \text{Int. for 1 mo.} & \\
 27.3\frac{1}{2} & \text{No. of mo.} & \\
 \hline
 \$30.932 & \text{Required Int.} &
 \end{array}$$

SECOND PROCESS.

$$\begin{array}{rcl}
 2 \text{ yr. } 3 \text{ mo. } 10 \text{ da.} & = & 27.3\frac{1}{2} \text{ mo.} \\
 \$169.75 & \text{Prin.} & \\
 .08 & \text{Rate of int.} & \\
 12) \$13.5800 & \text{Int. for 1 yr.} & \\
 27.3\frac{1}{2} & & \\
 12) \$371.187 & & \\
 \hline
 \$30.932 & \text{Int. for } \frac{27.5\frac{1}{2}}{12} \text{ yr.} &
 \end{array}$$

The second process avoids complicated computations in fractions.

PROBLEMS.

1. How much interest will I have to pay, at 7%, on a loan of \$1,296 for 9 mo. 15 da.?
2. What is the interest of \$716.25 for 1 yr. 24 da., at 6%?
3. Find the interest of \$936 for 3 yr. 2 mo. 29 da., at 10%.
4. What is the interest of \$718 for 1 yr. 14 da., at 6%?
5. If I borrow \$819 for 20 days, at 8%, how much interest must I pay?
6. What is the interest of \$483.70, from Nov. 23, 1882, to Dec. 8, 1883, at 7%?

330. RULES FOR INTEREST.**I. To find the interest for 1 year:—**

Multiply the principal by the rate of interest.

II. To find the interest for 2 or more years:—

Multiply the interest for 1 year by the number of years.

III. To find the interest for any other time:—

Multiply the interest for 1 year by the time expressed in months and tenths of a month, and divide the product by 12.

IV. To find the amount:—

Add the interest to the principal.

a. In computations, carry the partial results to four decimal places.

b. In final results, if the mills are 5 or more, call them 1 cent; and if they are less than 5, reject them.

331. All computations of interest come under this**GENERAL FORMULA.**

Principal \times rate of interest \times time = interest.

PROBLEMS.

What is the interest

1- 25. Of \$387.50	} for	5 yr.,	} at	10%?
26- 50. Of \$293		2 yr. 9 mo.,		7%?
51- 75. Of \$7,461.13		1 yr. 7 mo. 21 da.,		4½%?
76-100. Of \$12,009.08		11 mo. 13 da.,		1¼% per mo.?
101-125. Of \$4,731.87		3 yr. 28 da.,		6%?

What is the amount

126-134. Of \$82.44	} for	7 mo. 10 da.,	} at	5½%?
135-143. Of \$316.90		2 yr. 11 mo.,		7%?
144-152. Of \$2.054		1 yr. 3 mo. 27 da.,		6%?

153. A contractor, while building a church, borrowed \$13,080 for 7 mo. 15 da., at 8%. How much interest did he pay?

154. Find the amount of \$180 for 2 yr. 2 mo. 20 da., at 6%.

155. At ¾% a month, how much will a banker receive for the use of \$100 for 2 yr. 5 mo. 10 da.?

156. A mortgage for \$375 has been running 4 yr. 4 mo. 15 da. How much interest has accrued on it, at 8%?

157. What is the interest of \$873.60, from Feb. 10, 1881, to Oct. 10, 1882, at 10%?

158. A note for \$1,824.75, dated Oct. 8, 1881, was paid Dec. 23, 1882, with 6% interest. What amount was paid?

159. \$213.50.

New York, July 1, 1882.

Three months after date, I promise to pay to Richard Carter, or order, Two Hundred Thirteen and 50¢ Dollars, with interest, for value received.

Henry Seward.

This note was paid Nov. 17, 1882, with 7% interest. What was the amount?

160. What is the discount on a bill of goods amounting to \$237.50, at 30 days, 2½% off for cash?

161. Draw your note for \$956, bearing date Boston, Oct. 9, 1882, payable to James Fields, or bearer, and due June 15, 1883, with interest.

162. Compute the interest on this note, at 6%.

163. Draw your note for \$250, bearing date Chicago, Jan. 14, 1882, payable to Thomas Clark, or order, and due in 1 year, with 10% interest after 3 months.

Find the amount due to-day on this note.

164. A debt of \$1,000 due Mar. 2, 1881, was paid Apr. 17, 1882, with interest at 8%. What was the amount?

165. At the date last named, a payment of \$350 was made. How much was due June 26, 1883?

166. Memorandum:—Note for \$1,824, dated Philadelphia, Oct. 10, 1881. Payment made of \$550, Apr. 25, 1882. What was due Jan. 2, 1883, interest at 6%?

167. \$1,650.

St. Louis, Mo., Nov. 19, 1880.

One year after date, I promise to pay Wm. T. Harris, or order, Sixteen Hundred Fifty Dollars, with interest, for value received.

Edward Jenkins.

Indorsements:—June 17, 1882, \$225; Oct. 24, 1882, \$475. How much was due on settlement, Mar. 3, 1883, interest at 6%?

168. A wholesale merchant sold a bill of goods amounting to \$3,126 $\frac{50}{100}$, on a credit of 3 months; and for cash down, he deducted or *discounted* 5% from the amount of the bill. How much did he receive for the goods?

169. An invoice of fancy goods, at retail prices, amounts to \$920; and the discounts are 25% off from the amount of the invoice, and 3% off from the balance, for cash. What is the cash cost of the goods?

For outlines of percentage for review, see page 275.

GENERAL REVIEW PROBLEMS IN PERCENTAGE.

1. At an election, the successful candidate received 11,480 votes, and the defeated candidate $87\frac{1}{2}\%$ of the same number. How many votes did both candidates receive?

2. A farmer divided 225 acres of land among his 3 sons, giving 81 acres to the first, 76.5 acres to the second, and the remainder to the third. What % of the whole number of acres did each receive?

3. What is the difference between 33% and $25\frac{1}{2}\%$ of 480 miles?

4. A merchant sold goods at $33\frac{1}{3}\%$ above cost, and received \$.45 a yard for them. How much did they cost him per yard?

5. I sold 2 stones for \$24 apiece; on one of them I made 20%, and on the other I lost 20%. What was my gain or loss on both?

6. If 10% is lost by selling boards at \$7.20 per M, what % would be gained by selling them at \$.90 per C?

7. At what price per pound must I sell tea that cost \$.75, to make a profit of 20%?

8. A commission-merchant received \$157.75 for selling flour, his commission being $2\frac{1}{2}$ per cent. For how much was the flour sold?

9. A lawyer collected \$950, and charged $12\frac{1}{2}\%$ commission. What were his fees, and what was the sum to be remitted?

10. If a tax of \$387.75 is paid by an assessment of $\frac{7}{8}$ of 1%, what is the assessed valuation?

11. The cost of building a school-house is \$935; the assessed valuation of the district is \$34,750, and A owns a farm assessed at \$9,475. How much is his tax?

12. A merchant's store is insured for \$7,850, at $\frac{3}{4}\%$; and his goods for \$12,375, at $\frac{1}{2}\%$. What premium does he pay?

13. A steamship was insured for \$87,500, the premium being \$1,968.75. What was the per cent?

14. If I sell railroad stock which cost me \$2,500, at a loss of $8\frac{1}{2}\%$, how much do I receive for it?

15. How much are 5 shares of bank stock worth at 118?

16. An account of \$45.50 has been due 2 yr. 6 mo. How much interest has accrued on it, at 6%?

17. What is the interest of \$735 from April 9, 1882, to July 15, 1884, at 6 per cent?

18. How much will a debt of \$385.50, contracted Feb. 15, 1882, amount to Jan. 3, 1884, on interest at 7%?

19. If you save \$150 of your salary each year, and put your savings at interest, at 10%, at the end of each year, how much will your savings amount to in 10 years?

20. After spending 25% of my capital, and 25% of the remainder, I had \$675. What capital had I at first?

21. A merchant bought cassimere, at auction, at $28\frac{1}{4}\%$ below the manufacturer's price, paying \$1.25 a yard for it. He retailed it at 22% above manufacturer's price. At what price did he retail it?

22. I sell coal at the same price per net ton (2,000 lb.) as I pay for it per gross ton (2,240 lb.). What per cent profit do I make?

23. A market-man sells eggs at $\frac{1}{2}$ cent apiece above cost, and makes 25%. What do the eggs cost him apiece? At what price per dozen does he sell them?

24. The premiums paid for insuring four stores in a block are \$147, \$97.50, \$153.75, and \$107.25; and the rate is $1\frac{1}{2}\%$. What amount is insured on each store?

25. A commission-merchant in Milwaukee received from an Oswego miller \$1,000, to buy wheat, after deducting his commission at 2%. The merchant paid $\$1.06\frac{1}{4}$ per bushel. How many bushels did he buy?

26. If I invest \$2,500 in bank-stock, and sell it at an advance of 6%, for how much do I sell it?

27. I buy stock at 5 per cent discount, and sell it at 3 per cent premium, gaining \$180. How much did I invest?

28. Dec. 15, 1877, a farmer mortgaged his farm for \$4,850; and Sept. 15, 1881, he paid the mortgage, with 6% interest. What amount did he pay?

29. A note for \$754.19, dated Jan. 10, 1881, was paid Dec. 14, 1882, with 6% interest. What amount was paid?

30. What sum must be paid to cancel a debt of \$219.16, which has been due 1 yr. 6 mo. 14 da., at the legal rate of interest in this State?

31. A man who owned $\frac{3}{8}$ of a ship, sold 40% of his share. What part of the ship did he then own?

32. A grain dealer bought wheat at \$1.25 per bushel, and sold it at a profit of 20%, making \$50 by the transaction. How many bushels did he buy?

33. A merchant sells goods at retail at 30% above cost, and at wholesale at 12% less than retail price. What is his gain per cent on goods sold at wholesale?

34. A man 27 years of age took out a life-insurance policy for \$8,000 for the benefit of his wife, at the annual rate of \$21.70 per \$1,000; his death occurred at the age of 33. How much did the widow receive more than had been paid in annual premiums?

35. I sold 375 100-pound sacks of Rio coffee, at \$.17 $\frac{1}{2}$ a pound, and my commission amounted to \$80.27. What per cent commission did I receive?

4. Bates and Davis lose \$828 in trade. Bates's capital is \$1,200, and Davis's \$1,600. What is the loss of each?

5. The total capital of a firm is \$75,000, of which G's share is $\frac{1}{4}$ less than H's, and K's is one half the sum of G's and H's. The year's profits are \$18,600. Required, each partner's capital, and each partner's dividend.

6. Four men shipped 6,000 bales of cotton to England, E furnishing 2,100 bales, F 1,250 bales, G 1,725 bales, and H the balance. In a storm 1,920 bales were thrown overboard. What was each man's share of the loss?

7. Williams, Jones, and Brown manufacture parlor organs. Mr. W. furnishes \$3,000 of the capital, Mr. J. \$6,750, and Mr. B. \$8,250, and in four years their profits are \$70,200. What is each partner's share?

8. Two men harvest and thrash 945 bushels of wheat for $\frac{1}{4}$ of the crop, A furnishing 8 men 7 days, and B 14 men 5 days. How many bushels of wheat does each partner receive?

9. A, B, and C own 100 shares of RR. stock; and A's annual dividend is \$210, B's \$400, and C's \$240. How many shares of stock does each own?

10. Hilton and Roberts hire a pasture for \$50. Hilton puts in 25 horses 30 days, and Roberts puts in 20 horses 42 days. How much of the rent ought each to pay?

11. January 1, A, B, and C begin the manufacture of hats, with a capital of \$20,400, $\frac{7}{16}$ of which is A's, $\frac{3}{8}$ is B's, and the remainder is C's. May 1, C buys $\frac{1}{3}$ of B's share, and D buys $\frac{2}{3}$ of A's share. The profits for the year are \$8,420. How much is each partner's share?

12. A, B, C, and D formed a partnership. A furnished 4 times as much of the capital as B, B $\frac{1}{2}$ as much as C, and D as much as A and B together. Their profits were \$1,943.76. What was each partner's dividend?

SECTION IV.

INTEREST.

319. *Interest* is the sum paid for the use of money.

320. *Principal* is the money for the use of which interest is paid.

321. *Amount* is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

PROBLEMS.

1. 5% on \$415 collections, is how much commission?
2. $2\frac{1}{2}\%$ on \$8,362 $\frac{50}{100}$ invested, is how much commission?
3. A real-estate agent sold a house and lot for \$2,275. How much was his commission, at 2%?
4. How much commission will an auctioneer receive for selling a stock of goods for \$1,975, at 3%?
5. An agent buys 8,040 lb. of wool, at \$.37 $\frac{1}{2}$ a pound. How much is his commission, at $2\frac{1}{2}\%$?
6. I sold 15,000 yards of sheetings, at \$.11 $\frac{1}{2}$. How much was my commission, at $1\frac{1}{2}\%$?
7. \$29.80 for collecting \$238.40, is at what per cent?
8. \$56.33 for investing \$2,319, is at what per cent?
9. \$1,390 for investment after deducting 5% commission, is how much for investment? How much for commission?
10. \$12,400 includes investment, and commission at $3\frac{1}{2}\%$. What is the investment? What is the commission?
11. A druggist sent his broker or agent \$2,630 with which to buy goods, after deducting his commission of $2\frac{1}{2}\%$. How much did the broker expend for goods?
12. A wool buyer receives \$5,600 with which to purchase wool, less 2% commission on the money paid out. How much money will he expend for wool?
13. A broker received \$6,500 with which to buy hops, at \$.31 $\frac{1}{4}$ a pound, after deducting his commission of 4%. How many pounds of hops did he buy?
- On what amount { 14. Is \$41.70 the commission, at 15%?
of sales { 15. Is \$450.30 the commission, at $7\frac{1}{2}\%$?
16. A collector received \$123.75 for collecting bills, at 5% commission. How much money did he collect?

III. INSURANCE.

291. Insurance is a security against loss or damage.

Insurance is of various kinds,—as *fire insurance*, *marine insurance*, *life insurance*, *health insurance*, *accident insurance*.

292. Valuation is the sum contracted to be paid to the party insured, for property destroyed or damaged.

293. Premium is the sum paid for the insurance.

294. A policy is a written contract between the insurer and the insured.

In computations in insurance,

a. Valuation = base ; | b. Premium = percentage.

PROBLEMS.

1. 4% on \$2,250 valuation, is how much premium?
 2. $\frac{5}{8}$ % on \$6,287 valuation, is how much premium?
 3. What premium must a grocer pay for a policy of insurance of \$1,950 on his stock of goods, at $1\frac{1}{2}$ %?
 4. At $\frac{1}{4}$ % a year, what premium do I pay yearly for an insurance of \$3,750 on my house?
 5. What is the annual premium for insuring a steam saw-mill for \$2,250, at $3\frac{1}{4}$ %?
 6. Find the premium on a cargo of flour, shipped from New York to Liverpool, insured for \$9,000, at $\frac{1}{2}$ %.
 7. An ocean steamship is insured for \$97,500, at $\frac{3}{4}$ % a voyage. What is the premium per voyage?
- At what { 8. Is \$31.25 the premium on \$12,500 valuation ?
per cent { 9. Is \$97.50 the premium on \$6,500 valuation ?
10. A shipper paid \$37.50 for an insurance of \$7,500 on a cargo of produce. What % premium did he pay?
 11. An agent took a risk of \$2,500 on a stock of stoves, and received \$50 premium. What was the per cent.?

PROBLEMS.

1. 5% on \$415 collections, is how much commission?
2. $2\frac{1}{2}\%$ on \$8,362 $\frac{50}{100}$ invested, is how much commission?
3. A real-estate agent sold a house and lot for \$2,275. How much was his commission, at 2%?
4. How much commission will an auctioneer receive for selling a stock of goods for \$1,975, at 3%?
5. An agent buys 8,040 lb. of wool, at \$.37 $\frac{1}{2}$ a pound. How much is his commission, at $2\frac{1}{2}\%$?
6. I sold 15,000 yards of sheetings, at \$.11 $\frac{1}{2}$. How much was my commission, at $1\frac{1}{2}\%$?
7. \$29.80 for collecting \$238.40, is at what per cent?
8. \$56.33 for investing \$2,319, is at what per cent?
9. \$1,390 for investment after deducting 5% commission, is how much for investment? How much for commission?
10. \$12,400 includes investment, and commission at $3\frac{1}{2}\%$. What is the investment? What is the commission?
11. A druggist sent his broker or agent \$2,630 with which to buy goods, after deducting his commission of $2\frac{1}{2}\%$. How much did the broker expend for goods?
12. A wool buyer receives \$5,600 with which to purchase wool, less 2% commission on the money paid out. How much money will he expend for wool?
13. A broker received \$6,500 with which to buy hops, at \$.31 $\frac{1}{2}$ a pound, after deducting his commission of 4%. How many pounds of hops did he buy?
- On what amount { 14. Is \$41.70 the commission, at 15%?
of sales { 15. Is \$450.30 the commission, at $7\frac{1}{2}\%$?
16. A collector received \$123.75 for collecting bills, at 5% commission. How much money did he collect?

III. INSURANCE.

291. Insurance is a security against loss or damage.

Insurance is of various kinds,—as *fire insurance*, *marine insurance*, *life insurance*, *health insurance*, *accident insurance*.

292. Valuation is the sum contracted to be paid to the party insured, for property destroyed or damaged.

293. Premium is the sum paid for the insurance.

294. A policy is a written contract between the insurer and the insured.

In computations in insurance,

a. Valuation = base; | b. Premium = percentage.

PROBLEMS.

1. 4% on \$2,250 valuation, is how much premium?
 2. $\frac{1}{2}$ % on \$6,287 valuation, is how much premium?
 3. What premium must a grocer pay for a policy of insurance of \$1,950 on his stock of goods, at $1\frac{1}{2}$ %?
 4. At $\frac{1}{4}$ % a year, what premium do I pay yearly for an insurance of \$3,750 on my house?
 5. What is the annual premium for insuring a steam saw-mill for \$2,250, at $3\frac{3}{4}$ %?
 6. Find the premium on a cargo of flour, shipped from New York to Liverpool, insured for \$9,000, at $\frac{1}{2}$ %.
 7. An ocean steamship is insured for \$97,500, at $\frac{3}{4}$ % a voyage. What is the premium per voyage?
- At what { 8. Is \$31.25 the premium on \$12,500 valuation?
per cent { 9. Is \$97.50 the premium on \$6,500 valuation?
10. A shipper paid \$37.50 for an insurance of \$7,500 on a cargo of produce. What % premium did he pay?
 11. An agent took a risk of \$2,500 on a stock of stoves, and received \$50 premium. What was the per cent?

12. At $\frac{3}{4}\%$, \$9.50 is the premium on what valuation?
13. A premium of \$28.12 $\frac{1}{2}$, at $\frac{5}{8}\%$, is on what valuation?
14. An agent received \$9.75 for insuring a barn and its contents, at $\frac{1}{2}\%$. What was the valuation of the property?

IV. TAXES.

295. *Taxes* are sums of money levied upon persons and property, to meet public expenses.

A *property tax* is a tax on personal property and real-estate; a *poll tax* is a tax on the person.

In computations in taxes,

a. Valuation = base; | b. Tax = percentage.

PROBLEMS.

1. Find the tax on property valued at \$2,875, at 1.3%.
2. What is the tax on \$932 of valuation, at .4%?
3. \$3.57 tax on \$277 $\frac{5}{100}$ valuation, is at what per cent?
4. The tax on \$3,200 is \$12. What is the per cent?
5. The taxable property in an incorporated village is valued at \$500,000, and a tax of \$1,875 is voted for school purposes. What is the per cent of the tax?
6. In the same village A's property is assessed at \$1,250, B's at \$1,500, C's at \$2,250, D's at \$750, and E's at \$4,250. Allowing 5% for collector's fees, how much tax has each one to pay?
7. My tax is \$15.25, at 1 $\frac{7}{100}\%$. What is the valuation?
8. What is the assessed value of a farm that is taxed \$23.37 $\frac{1}{2}$, at 2 $\frac{1}{2}$ mills on the dollar?
9. The capital of a glass factory is owned by 8 partners, whose shares are \$3,300, \$450, \$1,200, \$2,250, \$750, \$1,800, \$600, and \$900; and repairs are made that cost \$225. At what per cent must the capital be taxed, to pay for the repairs? How much must each partner pay?

V. CUSTOMS OR DUTIES.

296. *Customs* or *duties* are taxes levied on imported goods and other property, for the support of the General Government.

a. Imports are goods and other property brought into a country.

b. A custom-house is an office at which duties are collected.

c. A port of entry is a seaport in which a custom-house is situated.

297. A *tariff* is a list or schedule of the legal rates of duties on imports.

298. Duties are of two kinds, *ad valorem* and *specific*.

a. Ad valorem duties are duties on the net cost of imports, at the place where they are purchased.

b. Specific duties are duties on the number or quantity.

299. *Tare*, *leakage*, and *breakage* are deductions made, on certain kinds of goods, before specific duties are computed.

a. Tare is a deduction for the weight of the box, cask, bag, or case that contains the goods.

b. Leakage is a deduction for waste of liquors in casks or barrels.

c. Breakage is a deduction for loss of liquors in bottles.

300. *Gross weight* is the weight without deductions.

301. *Net weight* is the weight less the deductions.

302. An *invoice* is a written list of merchandise, with prices and charges annexed.

A *manifest* is a complete invoice of a ship's cargo.

303. In computations in duties,

a. Net value = base ; | b. Duty = percentage.

RULES FOR COMPUTING DUTIES.

I. For ad valorem duties:—*Multiply the net value of the imports by the tariff per cent of duty.*

II. For specific duties:—*Multiply the tariff rate of duty on a unit by the net number of units.*

PROBLEMS.

1. The gross weight of 225 boxes of raisins is $33\frac{1}{2}$ lb. per box, and the tare is 25%. What are the duties, at $2\frac{1}{2}\%$ per lb.?

2. What are the duties on 316 boxes of lemons, invoiced at \$3.45 per box, at 20% ad valorem?

3. What are the duties on 25 pieces of Brussels carpeting of 65 yd. each, invoiced at $\$.43\frac{3}{4}$ per yd., the tariff rates being \$.44 per yd. specific and 35% ad valorem?

4. A sugar refiner imports 72 hhd. of W. I. sugar, gross weight 975 lb. each, tare $12\frac{1}{2}\%$, invoice price $6\frac{1}{8}\%$ per lb. The tariff rates are 2¢ per lb. specific and 25% ad valorem. What are the custom-house charges?

VI. STOCKS.

304. *Stock* is the money or other property invested in the business of a corporation.

305. A *share* of stock is one of the equal parts into which the stock of a corporation is divided.

The original value of a share is commonly \$100.

306. The *par value* of stock is 100 per cent.

307. The *market value* of stock is the sum for which it will sell.

a. Stock is *at par*, when its market value is 100 per cent;

b. Stock is *above par*, when its market value is above 100 per cent; and

c. Stock is *below par*, when its market value is below 100 per cent.

308. Premium is the excess above 100 per cent in the value of stock that is above par.

309. Discount is the deficiency below 100 per cent in the value of stock that is below par.

310. A stock-broker is an agent who buys and sells stocks for others.

311. Brokerage is the commission paid to stock-brokers.

In computations in stocks,

a. Par value = base ; | b. Premium or discount = percentage ;

c. Market value = amount or difference.

PROBLEMS.

What is the market value of stock { 1. That sells at $7\frac{3}{8}\%$ premium ?
2. That sells at 16% discount ?

Find the { 3. Premium on 7 shares of stock, at $5\frac{1}{8}\%$ above par.
4. Discount on 35 shares of stock, at $3\frac{1}{8}\%$ below par.

5. If Western Union Telegraph stock is at a premium of 15% , how much must be paid for 75 shares ?

6. $\$8,982\frac{7}{10}$ buys how much stock, at $103\frac{1}{4}$; *i. e.*, at $3\frac{1}{4}\%$ premium ?

7. $\$2,346.87\frac{1}{2}$ buys how much stock, at $93\frac{1}{8}$; *i. e.*, at $6\frac{1}{8}\%$ discount ?

8. I sell telegraph stock at par that cost me 94. What % do I gain ?

9. I sell stock at 75 that cost me 80. What % do I lose ?

10. What is the market value of 50 shares of mining stock, that sells at $32\frac{1}{8}\%$ below par ?

11. I bought 15 shares of Novelty Iron Works stock, at $116\frac{3}{8}$. How much did it cost me ?

12. A widow invested $\$787\frac{1}{2}$ in toll-bridge stock, at $37\frac{1}{2}\%$ below par. How many shares did she buy ?

VII. PARTNERSHIP.

312. A *partnership* or *company* is an association of persons for the transaction of business.

A *firm* is the name under which a company transacts business. A firm is also called a *house*.

313. *Partners* are the persons associated in a partnership or company.

a. An *active partner* is one who takes an active part in the management of the business.

b. A *silent partner* is one who furnishes capital, but takes no active part in the management of the business.

c. A *general partner* is one who is responsible for the debts of the company, to the amount of his entire property.

d. A *special partner* is one whose responsibility is limited to a certain amount, specified in the written articles of partnership.

314. *Capital* or *stock* is the money, or its equivalent, invested in business.

a. Capital may be money, real estate, personal property, time, labor, or skill.

b. The *resources* or *assets* of a company are its entire property, including capital, and all demands in its favor.

c. The *liabilities* or *obligations* of a company are its entire indebtedness, or all demands against it.

d. *Net capital* or *surplus* is the excess of resources over liabilities.

e. A *deficit* is the excess of liabilities over resources.

f. When resources exceed liabilities, the company is *solvent*; and when liabilities exceed resources, the company is *insolvent* or *bankrupt*.

315. *Dividends* are the profits divided among the *partners* of a company.

316. Assessments are sums to be paid by the partners of a company, to meet expenses or cover losses.

317. Each partner's share of a dividend or assessment is such a % of his share of the capital, as the entire dividend or assessment is % of the entire capital.

Ex. M, N, and R are partners; M furnishes \$3,500 of the capital, N \$2,500, and R \$2,000; and their profits are \$3,200. What is each partner's share?

FULL SOLUTION.

\$3,200, entire dividend.

\$3,500 + \$2,500 + \$2,000 = \$8,000, entire capital.

\$3,200 ÷ \$8,000 = .40 = 40 per cent of dividend.

40% of \$3,500 = \$1,400, M's share.

40% of \$2,500 = \$1,000, N's "

40% of \$2,000 = \$800, R's "

318. RULE FOR PARTNERSHIP.

I. For per cent of dividend or assessment:—*Divide the total dividend or assessment by the total capital.*

II. For each partner's dividend or assessment:—*Multiply his capital by the per cent of dividend or assessment.*

PROBLEMS.

1. Reed and Clark form a partnership. Reed furnishes \$3,500 of the capital, and Clark \$5,000. They gain \$2,450. What is each partner's share?

2. A, B, and C hire a pasture for \$22.50. A's horse is in the pasture 5 months, B's horse 7 months, and C's horse 6 months. How much of the rent does each pay?

3. A carpet factory was damaged by fire to the amount of \$15,180, and it was insured in the Hanover Ins. Co. for \$9,000, in the Globe Ins. Co. for \$7,200, in the Ætna Ins. Co. for \$6,000, and in the Franklin Ins. Co. for \$5,400. How much of the loss did each company sustain?

4. Bates and Davis lose \$828 in trade. Bates's capital is \$1,200, and Davis's \$1,600. What is the loss of each?

5. The total capital of a firm is \$75,000, of which G's share is $\frac{1}{3}$ less than H's, and K's is one half the sum of G's and H's. The year's profits are \$18,600. Required, each partner's capital, and each partner's dividend.

6. Four men shipped 6,000 bales of cotton to England, E furnishing 2,100 bales, F 1,250 bales, G 1,725 bales, and H the balance. In a storm 1,920 bales were thrown overboard. What was each man's share of the loss?

7. Williams, Jones, and Brown manufacture parlor organs. Mr. W. furnishes \$3,000 of the capital, Mr. J. \$6,750, and Mr. B. \$8,250, and in four years their profits are \$70,200. What is each partner's share?

8. Two men harvest and thrash 945 bushels of wheat for $\frac{1}{2}$ of the crop, A furnishing 8 men 7 days, and B 14 men 5 days. How many bushels of wheat does each partner receive?

9. A, B, and C own 100 shares of RR. stock; and A's annual dividend is \$210, B's \$400, and C's \$240. How many shares of stock does each own?

10. Hilton and Roberts hire a pasture for \$50. Hilton puts in 25 horses 30 days, and Roberts puts in 20 horses 42 days. How much of the rent ought each to pay?

11. January 1, A, B, and C begin the manufacture of hats, with a capital of \$20,400, $\frac{7}{16}$ of which is A's, $\frac{3}{8}$ is B's, and the remainder is C's. May 1, C buys $\frac{1}{3}$ of B's share, and D buys $\frac{2}{3}$ of A's share. The profits for the year are \$8,420. How much is each partner's share?

12. A, B, C, and D formed a partnership. A furnished 4 times as much of the capital as B, B $\frac{1}{2}$ as much as C, and D as much as A and B together. Their profits were \$1,943.76. What was each partner's dividend?

SECTION IV.

INTEREST.

319. Interest is the sum paid for the use of money.

320. Principal is the money for the use of which interest is paid.

321. Amount is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

325. { I. *Int. for 1 yr. = prin. \times rate of int.*
 FORMULAS. { II. *Int. for yr. = prin. \times rate of int. for No. of yr.*

Written Work.—Ex. What is the interest of \$135.25 for 3 years, at 6%?

EXPLANATION.—1st. For 1 year. I	PROCESS.	
multiply \$135.25, the principal, by	\$ 135.25	Principal.
.06, the rate of interest, and obtain	.06	Rate of int.
\$8.11 $\frac{1}{2}$.	<hr/>	
2d. For 3 years. I multiply \$8.11 $\frac{1}{2}$,	\$ 8.1150	Int. for 1 yr.
the interest for 1 year, by 3, and	3	
obtain \$24.34 $\frac{1}{2}$, the required interest.	\$ 24.345	Int. for 3 yr.

PROBLEMS.

1. What is the interest of \$467 for 1 year, at 6%?
2. Find the interest of \$321 for 1 year, at 5%. Find the amount.
3. Find the interest of \$167.50 for 5 years, at 7%.
4. What is the interest of \$612.75 for 3 years, at 8%?
5. What sum of money will pay a debt of \$165.88, 1 year after it is due, with interest at 10%?
6. What is the amount of \$3,750 for 3 years, at 5%?
7. February 11, 1880, I borrowed \$2,250. How much did the debt amount to, February 11, 1883, interest at 6%?
8. What is the interest of \$560.10 for 2 years, at 7%?

CASE II. Interest for months.

Oral Work.—**326. A.** 1. What part of a year is 1 month?

2. Are 6 mo.? | 4. Are 4 mo.? | 6. Are 9 mo.? | 8. Are 5 mo.?
 3. Are 3 mo.? | 5. Are 2 mo.? | 7. Are 8 mo.? | 9. Are 7 mo.?

B. 1. The per cent on \$1 for 1 month is what part of the rate on \$1 for 1 year?

2. At 6% per annum, what is the per cent on \$1 for 6 mo.?
 3. For 3 mo. ? | 5. For 4 mo. ? | 7. For 2 mo. ? | 9. For 7 mo. ?
 4. For 9 mo. ? | 6. For 8 mo. ? | 8. For 1 mo. ? | 10. For 11 mo. ?

C. 1. The interest of \$1 for 1 month is what part of the interest of \$1 for 1 year?

2. The interest of any sum for 1 month is what part of the interest of the same sum for 1 year?

3. At 6% per annum, what is the interest of \$1

4. For 1 mo. ? | 6. For 9 mo. ? | 8. For 8 mo. ? | 10. For 7 mo. ?
 5. For 3 mo. ? | 7. For 4 mo. ? | 9. For 2 mo. ? | 11. For 11 mo. ?

D. At 6% per annum, what is the interest of

1. \$4 for 3 mo. ? | 5. \$20 for 2 mo. ? | 9. \$1 for 1 yr. 6 mo. ?
 2. \$2 for 9 mo. ? | 6. \$100 for 1 mo. ? | 10. \$8 for 1 yr. 6 mo. ?
 3. \$7 for 4 mo. ? | 7. \$40 for 7 mo. ? | 11. \$40 for 1 yr. 4 mo. ?
 4. \$10 for 8 mo. ? | 8. \$12 for 11 mo. ? | 12. \$200 for 3 yr. 7 mo. ?

327. { III. *Int. for 1 mo.* = $\frac{1}{12}$ of *int. for 1 yr.*
 FORMULAS. { IV. *Int. for mo.* = $\frac{1}{12}$ of *int. for 1 yr.* \times *No. of mo.*

Written Work.—Ex. What is the interest of \$84.50 for 1 yr. 5 mo., at 6%?

EXPLANATION.—1st. For 1 yr. I multiply \$84.50, the principal, by .06, the rate of interest, and obtain \$5.07.

2d. For 1 yr. 5 mo., or 17 mo.

Since 17 months are $1\frac{1}{2}$ years, I multiply \$5.07, the interest for 1 year, by $1\frac{1}{2}$, and obtain \$7.18, the required interest.

PROCESS.

\$84.50
 .06

\$5.070 Int. for 1 yr.

17

12) \$86.19

\$7.18 Int. for 1 yr. 5 mo.

- a.** When the time is expressed in months:—*Divide the interest for 1 year by 12, and multiply the quotient by the number expressing the time in months.*
b. Or, to avoid fractions in the process:—*Multiply the interest for 1 year by the number expressing the time in months, and divide the product by 12.*

PROBLEMS.

1. What is the interest of \$952.17 for 3 months, at 6%?
2. What is the interest of \$187.75 for 5 months, at 4%?
3. Find the interest of \$1,168.48 for 1 yr. 4 mo., at $3\frac{1}{2}\%$.
4. If I have \$938.25 on interest for 4 yr. 10 mo., at 6%, how much interest shall I receive?
5. What is the amount of \$294.25 for 6 mo., at 5%?
6. If I give my note for \$3,275, Jan. 11, 1882, and pay it Feb. 11, 1883, with 7% interest, how much do I pay?
7. If I borrow \$2,732, at 12% interest, and pay the debt in 1 month, how much do I pay?
8. How much must I pay for the rent of a store valued at \$3,150, for 1 yr. 4 mo., at 7% on the valuation?
9. How much is the semi-annual interest on a 7% mortgage for \$1,730?

CASE III. Interest for days.

Oral Work.—328.

- A.** 1. How many days is | How many tenths of a month
 .1 of a mo. ? 9. Is 1 day ? | 10. Are 3 days ?
 2. Are .3 of a mo. ? 11. 15 da. ? | 15. 24 da. ? | 19. 25 da. ?
 3. .2 mo. ? | 6. .9 mo. ? | 12. 9 da. ? | 16. 18 da. ? | 20. 7 da. ?
 4. .6 mo. ? | 7. $.0\frac{1}{2}$ mo. ? | 13. 6 da. ? | 17. 11 da. ? | 21. 16 da. ?
 5. .4 mo. ? | 8. $.5\frac{2}{3}$ mo. ? | 14. 12 da. ? | 18. 20 da. ? | 22. 29 da. ?

B. 1. The per cent on \$1 for 3 days is what part of the per cent on \$1 for 1 month or 30 days?

2. At 6% per annum, what is the % on \$1 for 3 days?

3. For 15 da. ? | 5. For 12 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 9 da. ? | 6. For 18 da. ? | 8. For 11 da. ? | 10. For 25 da. ?

C. 1. The interest of \$1 for 3 days is what part of the interest of \$1 for 1 month?

2. The interest of any sum for 3 days is what part of the interest of the same sum for 1 month?

At 6% per annum, what is the interest of \$1

3. For 1 mo. ? | 5. For 24 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 15 da. ? | 6. For 3 da. ? | 8. For 4 da. ? | 10. For 25 da. ?
 11. Of \$6 for 12 da. ? | 12. \$25 for 18 da. ? | 13. \$100 for 27 da. ?

D. How many months and tenths of a month

1. Are 2 mo. 15 da. ? | 3. Are 1 mo. 21 da. ? | 5. Are 7 mo. 25 da. ?
 2. Are 6 mo. 18 da. ? | 4. Are 10 mo. 6 da. ? | 6. Are 11 mo. 29 da. ?
 7. Are 1 yr. 3 mo. 12 da. ? | 9. Are 1 yr. 8 mo. 13 da. ?
 8. Are 2 yr. 1 mo. 27 da. ? | 10. Are 3 yr. 28 da. ?

E. At 6% per annum, what is the interest of \$1

1. For 2 mo. 15 da. ? | 3. For 1 mo. 21 da. ? | 5. For 7 mo. 25 da. ?
 2. For 3 mo. 3 da. ? | 4. For 4 mo. 10 da. ? | 6. For 5 mo. 17 da. ?
 7. Of \$10 for 6 mo. 3 da. ? | 10. Of \$1 for 1 yr. 3 mo. 12 da. ?
 8. Of \$7 for 10 mo. 18 da. ? | 11. Of \$10 for 1 yr. 2 mo. 6 da. ?
 9. Of \$9 for 7 mo. 17 da. ? | 12. Of \$5 for 4 yr. 4 mo. 20 da. ?

At any rate of interest, how is the interest of any principal found

13. For 3 days ? | 14. For 1 day ? | 15. For any number of days ?

329. { V. *Int. for 3 da. = .1 of int. for 1 mo.*

FORMULAS. { VI. *Int. for da. = .1 of int. for 1 mo. $\times \frac{1}{3}$ the No. of da.*

Written Work.—Ex. What is the interest of \$169.75 for 2 yr. 3 mo. 10 da., at 8%?

FIRST PROCESS.	SECOND PROCESS.
2 yr. 3 mo. 10 da. = 27.3 $\frac{1}{3}$ mo.	2 yr. 3 mo. 10 da. = 27.3 $\frac{1}{3}$ mo.
\$169.75 Prin.	\$169.75 Prin.
.08 Rate of int.	.08 Rate of int.
12) \$13.5800 Int. for 1 yr.	\$13.5800 Int. for 1 yr.
\$1.13 $\frac{1}{3}$ Int. for 1 mo.	27.3 $\frac{1}{3}$
27.3 $\frac{1}{3}$ No. of mo.	12) \$371.187
\$30.932 Required Int.	\$30.932 Int. for $\frac{27.3\frac{1}{3}}{12}$ yr.

The second process avoids complicated computations in fractions.

PROBLEMS.

1. How much interest will I have to pay, at 7%, on a loan of \$1,296 for 9 mo. 15 da.?
2. What is the interest of \$716.25 for 1 yr. 24 da., at 6%?
3. Find the interest of \$936 for 3 yr. 2 mo. 29 da., at 10%.
4. What is the interest of \$718 for 1 yr. 14 da., at 6%?
5. If I borrow \$819 for 20 days, at 8%, how much interest must I pay?
6. What is the interest of \$483.70, from Nov. 23, 1882, to Dec. 8, 1883, at 7%?

330. RULES FOR INTEREST.

I. To find the interest for 1 year:—

Multiply the principal by the rate of interest.

II. To find the interest for 2 or more years:—

Multiply the interest for 1 year by the number of years.

III. To find the interest for any other time:—

Multiply the interest for 1 year by the time expressed in months and tenths of a month, and divide the product by 12.

IV. To find the amount:—

Add the interest to the principal.

- a. In computations, carry the partial results to four decimal places.
- b. In final results, if the mills are 5 or more, call them 1 cent; and if they are less than 5, reject them.

331. All computations of interest come under this

GENERAL FORMULA.

Principal \times rate of interest \times time = interest.

PROBLEMS.

What is the interest

1- 25. Of \$387.50	} for	5 yr.,	} at	10%?
26- 50. Of \$293		2 yr. 9 mo.,		7%?
51- 75. Of \$7,461.13		1 yr. 7 mo. 21 da.,		4½%?
76-100. Of \$12,009.08		11 mo. 13 da.,		1¼% per mo.!
101-125. Of \$4,731.87		3 yr. 28 da.,		6%?

What is the amount

126-134. Of \$82.44	} for	7 mo. 10 da.,	} at	5¼%?
135-143. Of \$316.90		2 yr. 11 mo.,		7%?
144-152. Of \$2.054		1 yr. 3 mo. 27 da.,		6%?

153. A contractor, while building a church, borrowed \$13,080 for 7 mo. 15 da., at 8%. How much interest did he pay?

154. Find the amount of \$180 for 2 yr. 2 mo. 20 da., at 6%.

155. At ¾% a month, how much will a banker receive for the use of \$100 for 2 yr. 5 mo. 10 da.?

156. A mortgage for \$375 has been running 4 yr. 4 mo. 15 da. How much interest has accrued on it, at 8%?

157. What is the interest of \$873.60, from Feb. 10, 1881, to Oct. 10, 1882, at 10%?

158. A note for \$1,824.75, dated Oct. 8, 1881, was paid Dec. 23, 1882, with 6% interest. What amount was paid?

159. \$213.50.

New York, July 1, 1882.

Three months after date, I promise to pay to Richard Carter, or order, Two Hundred Thirteen and 50/100 Dollars, with interest, for value received.

Henry Seward.

This note was paid Nov. 17, 1882, with 7% interest. What was the amount?

160. What is the discount on a bill of goods amounting to \$237.50, at 30 days, 2½% off for cash?

161. Draw your note for \$956, bearing date Boston, Oct. 9, 1882, payable to James Fields, or bearer, and due June 15, 1883, with interest.

162. Compute the interest on this note, at 6%.

163. Draw your note for \$250, bearing date Chicago, Jan. 14, 1882, payable to Thomas Clark, or order, and due in 1 year, with 10% interest after 3 months.

Find the amount due to-day on this note.

164. A debt of \$1,000 due Mar. 2, 1881, was paid Apr. 17, 1882, with interest at 8%. What was the amount?

165. At the date last named, a payment of \$350 was made. How much was due June 26, 1883?

166. Memorandum:—Note for \$1,824, dated Philadelphia, Oct. 10, 1881. Payment made of \$550, Apr. 25, 1882. What was due Jan. 2, 1883, interest at 6%?

167. \$1.650.

St. Louis, Mo., Nov. 19, 1880.

One year after date, I promise to pay Wm. T. Harris, or order, Sixteen Hundred Fifty Dollars, with interest, for value received.
Edward Jenkins.

Indorsements:—June 17, 1882, \$225; Oct. 24, 1882, \$475. How much was due on settlement, Mar. 3, 1883, interest at 6%?

168. A wholesale merchant sold a bill of goods amounting to \$3,126 $\frac{50}{100}$, on a credit of 3 months; and for cash down, he deducted or *discounted* 5% from the amount of the bill. How much did he receive for the goods?

169. An invoice of fancy goods, at retail prices, amounts to \$920; and the discounts are 25% off from the amount of the invoice, and 3% off from the balance, for cash. What is the cash cost of the goods?

For outlines of percentage for review, see page 275.

GENERAL REVIEW PROBLEMS IN PERCENTAGE.

1. At an election, the successful candidate received 11,480 votes, and the defeated candidate $87\frac{1}{2}\%$ of the same number. How many votes did both candidates receive?

2. A farmer divided 225 acres of land among his 3 sons, giving 81 acres to the first, 76.5 acres to the second, and the remainder to the third. What % of the whole number of acres did each receive?

3. What is the difference between 33% and $25\frac{1}{2}\%$ of 480 miles?

4. A merchant sold goods at $33\frac{1}{3}\%$ above cost, and received \$.45 a yard for them. How much did they cost him per yard?

5. I sold 2 stones for \$24 apiece; on one of them I made 20%, and on the other I lost 20%. What was my gain or loss on both?

6. If 10% is lost by selling boards at \$7.20 per M, what % would be gained by selling them at \$.90 per C?

7. At what price per pound must I sell tea that cost \$.75, to make a profit of 20%?

8. A commission-merchant received \$157.75 for selling flour, his commission being $2\frac{1}{2}$ per cent. For how much was the flour sold?

9. A lawyer collected \$950, and charged $12\frac{1}{2}\%$ commission. What were his fees, and what was the sum to be remitted?

10. If a tax of \$387.75 is paid by an assessment of $\frac{2}{3}$ of 1%, what is the assessed valuation?

11. The cost of building a school-house is \$935; the assessed valuation of the district is \$34,750, and A owns a farm assessed at \$9,475. How much is his tax?

12. A merchant's store is insured for \$7,850, at $\frac{3}{4}\%$; and his goods for \$12,375, at $\frac{1}{2}\%$. What premium does he pay?

13. A steamship was insured for \$87,500, the premium being \$1,968.75. What was the per cent?

14. If I sell railroad stock which cost me \$2,500, at a loss of $8\frac{1}{2}\%$, how much do I receive for it?

15. How much are 5 shares of bank stock worth at 118?

16. An account of \$45.50 has been due 2 yr. 6 mo. How much interest has accrued on it, at 6%?

17. What is the interest of \$735 from April 9, 1882, to July 15, 1884, at 6 per cent?

18. How much will a debt of \$385.50, contracted Feb. 15, 1882, amount to Jan. 3, 1884, on interest at 7%?

19. If you save \$150 of your salary each year, and put your savings at interest, at 10%, at the end of each year, how much will your savings amount to in 10 years?

20. After spending 25% of my capital, and 25% of the remainder, I had \$675. What capital had I at first?

21. A merchant bought cassimere, at auction, at $28\frac{1}{4}\%$ below the manufacturer's price, paying \$1.25 a yard for it. He retailed it at 22% above manufacturer's price. At what price did he retail it?

22. I sell coal at the same price per net ton (2,000 lb.) as I pay for it per gross ton (2,240 lb.). What per cent profit do I make?

23. A market-man sells eggs at $\frac{1}{2}$ cent apiece above cost, and makes 25%. What do the eggs cost him apiece? At what price per dozen does he sell them?

24. The premiums paid for insuring four stores in a block are \$147, \$97.50, \$153.75, and \$107.25; and the rate is $1\frac{1}{2}\%$. What amount is insured on each store?

25. A commission-merchant in Milwaukee received from an Oswego miller \$1,000, to buy wheat, after deducting his commission at 2%. The merchant paid \$1.06 $\frac{1}{4}$ per bushel. How many bushels did he buy?

26. If I invest \$2,500 in bank-stock, and sell it at an advance of 6%, for how much do I sell it?

27. I buy stock at 5 per cent discount, and sell it at 3 per cent premium, gaining \$180. How much did I invest?

28. Dec. 15, 1877, a farmer mortgaged his farm for \$4,850; and Sept. 15, 1881, he paid the mortgage, with 6% interest. What amount did he pay?

29. A note for \$754.19, dated Jan. 10, 1881, was paid Dec. 14, 1882, with 6% interest. What amount was paid?

30. What sum must be paid to cancel a debt of \$219.16, which has been due 1 yr. 6 mo. 14 da., at the legal rate of interest in this State?

31. A man who owned $\frac{3}{4}$ of a ship, sold 40% of his share. What part of the ship did he then own?

32. A grain dealer bought wheat at \$1.25 per bushel, and sold it at a profit of 20%, making \$50 by the transaction. How many bushels did he buy?

33. A merchant sells goods at retail at 30% above cost, and at wholesale at 12% less than retail price. What is his gain per cent on goods sold at wholesale?

34. A man 27 years of age took out a life-insurance policy for \$8,000 for the benefit of his wife, at the annual rate of \$21.70 per \$1,000; his death occurred at the age of 33. How much did the widow receive more than had been paid in annual premiums?

35. I sold 375 100-pound sacks of Rio coffee, at \$.17 $\frac{1}{2}$ a pound, and my commission amounted to \$80.27. What per cent commission did I receive?

4. Bates and Davis lose \$828 in trade. Bates's capital is \$1,200, and Davis's \$1,600. What is the loss of each?

5. The total capital of a firm is \$75,000, of which G's share is $\frac{1}{4}$ less than H's, and K's is one half the sum of G's and H's. The year's profits are \$18,600. Required, each partner's capital, and each partner's dividend.

6. Four men shipped 6,000 bales of cotton to England, E furnishing 2,100 bales, F 1,250 bales, G 1,725 bales, and H the balance. In a storm 1,920 bales were thrown overboard. What was each man's share of the loss?

7. Williams, Jones, and Brown manufacture parlor organs. Mr. W. furnishes \$3,000 of the capital, Mr. J. \$6,750, and Mr. B. \$8,250, and in four years their profits are \$70,200. What is each partner's share?

8. Two men harvest and thrash 945 bushels of wheat for $\frac{1}{4}$ of the crop, A furnishing 8 men 7 days, and B 14 men 5 days. How many bushels of wheat does each partner receive?

9. A, B, and C own 100 shares of R.R. stock; and A's annual dividend is \$210, B's \$400, and C's \$240. How many shares of stock does each own?

10. Hilton and Roberts hire a pasture for \$50. Hilton puts in 25 horses 30 days, and Roberts puts in 20 horses 42 days. How much of the rent ought each to pay?

11. January 1, A, B, and C begin the manufacture of hats, with a capital of \$20,400, $\frac{7}{16}$ of which is A's, $\frac{3}{8}$ is B's, and the remainder is C's. May 1, C buys $\frac{1}{3}$ of B's share, and D buys $\frac{2}{3}$ of A's share. The profits for the year are \$8,420. How much is each partner's share?

12. A, B, C, and D formed a partnership. A furnished 4 times as much of the capital as B, B $\frac{1}{2}$ as much as C, and D as much as A and B together. Their profits were \$1,943.76. What was each partner's dividend?

SECTION IV.

INTEREST.

319. *Interest* is the sum paid for the use of money.

320. *Principal* is the money for the use of which interest is paid.

321. *Amount* is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

SECTION III.

SPECIAL APPLICATIONS OF THE FIVE GENERAL CASES.

I. PROFIT AND LOSS.

286. Profit is the sum above cost for which goods are sold.

287. Loss is the sum below cost for which goods are sold.

In computations in profit and loss,

- a. Cost = base; | b. Profit or loss = percentage;*
c. Selling price = amount or difference.

PROBLEMS.

1. 10% profit on \$2.50 cost, is how much profit?
2. 8% loss on \$7.25 cost, is how much loss?
3. I bought vinegar at \$.16 a gallon, and sold it at a profit of 56 $\frac{1}{4}$ %. How much did I gain on a gallon?
4. A man sold a city lot that cost him \$160, at an advance of 212 $\frac{1}{2}$ %. How much did he gain?
5. I bought a carriage for \$187.50, and sold it at a loss of 12 $\frac{1}{2}$ %. How much did I lose?
6. If a milliner sells ribbon that cost \$.31 $\frac{1}{4}$ a yard, at a profit of 20%, how much does she gain on a yard?
7. Cost, \$.40; profit, 62 $\frac{1}{2}$ %. What is the selling price?
8. Cost, \$1.20; loss, 33 $\frac{1}{3}$ %. What is the selling price?
9. The bread made from a barrel of flour weighs 40% more than the flour. How many pounds does it weigh?
10. A grocer sold tea that cost him \$.78 a pound, at a loss of 15%. At what price per pound did he sell it?
11. Mark silk that cost \$2.60 per yard, to sell at 20% loss.

12. Mark silk that cost \$2.60 per yard, to sell at 25% gain.
13. Mark gold pens that cost \$1.25, to sell at 60% profit.
14. Mark kid gloves that cost \$.93 $\frac{1}{2}$, to sell at 9 $\frac{1}{2}$ % loss.
15. \$.87 $\frac{1}{2}$ profit on \$10.50 cost, is what per cent?
16. \$.02 $\frac{1}{2}$ loss on \$.15 cost, is what per cent?
17. A flour dealer bought flour for \$6.56 a barrel, and sold it for \$7.31. What % did he make?
18. What % do I make, by selling eggs at $\frac{4}{5}$ of their cost?
19. If kerosene is bought at $\frac{4}{5}$ of the market price, and sold at 10% below the market price, what % is lost?
20. I sell for \$5 what cost me \$4.25. What % do I gain?
21. I sell for \$.30 what cost me \$.37 $\frac{1}{2}$. What % do I lose?
22. A jeweler sold a watch for \$112.50, which was 15% advance on the cost. How much was the cost?
23. A gentleman sold a horse and harness for \$187.50, which was 10% less than cost. How much was the cost?
24. \$.90, the retail price of a book, is 40% above the wholesale price. What is the wholesale price?

II. COMMISSION.

288. An *agent* is a person authorized to transact business for another.

289. A *commission-merchant* is a merchant who buys or sells goods or other property as an agent for others.

290. *Commission* is a percentage paid to an agent for transacting business.

In computations in commission,

a. Sum expended or collected by agent = base ;

b. Commission = percentage ;

c. Sum collected or expended, plus commission = amount.

66. I am building a carriage-house 19 by 28 feet. How much will the 2-inch plank for the floor cost me, at \$17.50 per M?

67. A wagon box is 9 ft. 9' long, 3 ft. 4' wide, and 2 ft. 2' deep, inside measurements. How many bushels of wheat will it hold, if filled even full? How many bushels of potatoes?

68. A cellar, 21.5 ft. by 29.5 ft. has a cement floor. How much did it cost, at \$1.15 per sq. yd.?

69. What is the value of a stick of ship timber 32 ft. long and 16' by 20', at \$18 per C?

70. At \$1.18 $\frac{1}{2}$ per perch for stone and labor, what will be the cost of the two abutments of a bridge, each 24 ft. long, 11 ft. wide at the bottom, 7 ft. wide at the top, and 15 ft. high?

71. A farmer built a stone fence 72 rd. long, 3 ft. 6' high, 2 ft. thick at the bottom, and 1 ft. thick at the top. How many cords of stone did he use?

72. A mow of hay 1 rd. square at the ends and 33 ft. long, contains how many tons?

73. A coal-house 15 ft. by 8 ft. by 7 $\frac{1}{2}$ ft. will store how many bushels of coal?

74. At 40¢ per bunch for lath, and 22¢ per square yard for lathing and plastering, what will it cost to lath and plaster this room, making the customary allowance for openings?

75. What must be the length of a bin 6 $\frac{1}{4}$ ft. wide and 4 $\frac{1}{2}$ ft. deep, to contain 2 $\frac{1}{4}$ times as much as a bin 7 ft. long, 5 ft. wide, and 3 $\frac{3}{8}$ ft. deep?

76. A packing-box made of 1-inch lumber is 2 ft. 4 $\frac{1}{4}$ ' wide and 1 ft. 6 $\frac{1}{2}$ ' deep, inside measurement; and its capacity is 12 cu. ft. 587.1 cu. in. What are the outside dimensions of the box?

CHAPTER VII.

PERCENTAGE.

SECTION I.

NOTATION.

266. The term *per cent* means by the hundred.

1 per cent is one of every hundred, or one hundredth.

6 per cent is 6 of every hundred, or 6 hundredths.

16½ per cent is 16½ of every hundred, or 16½ hundredths.

A. How many hundredths of a number

- | | | |
|--------------------------|----------------|-----------------|
| 1. Is 1 per cent of it? | 3. 5 per cent? | 5. 8 per cent? |
| 2. Are 3 per cent of it? | 4. 7 per cent? | 6. 10 per cent? |

What fractional part of a number, in its lowest terms,

- | | | |
|--------------------------|-------------------|--------------------|
| 7. Is 20 per cent of it? | 10. 6½ per cent? | 13. 100 per cent? |
| 8. Is 25 per cent of it? | 11. 12½ per cent? | 14. 140 per cent? |
| 9. Is 50 per cent of it? | 12. 33½ per cent? | 15. 116½ per cent? |

B. 1. What per cent of any number is $\frac{1}{2}$ of it?

- | | | | |
|-------------------------|---------------------------|---------------------------|---------------------------|
| 2. $\frac{1}{3}$ of it? | 7. $\frac{1}{4}$ of it? | 12. $\frac{1}{15}$ of it? | 17. $\frac{1}{16}$ of it? |
| 3. $\frac{2}{3}$ of it? | 8. $\frac{2}{5}$ of it? | 13. $\frac{1}{6}$ of it? | 18. $\frac{1}{10}$ of it? |
| 4. $\frac{1}{2}$ of it? | 9. $\frac{3}{4}$ of it? | 14. $\frac{7}{8}$ of it? | 19. $\frac{4}{5}$ of it? |
| 5. $\frac{3}{4}$ of it? | 10. $\frac{1}{10}$ of it? | 15. $\frac{5}{8}$ of it? | 20. $\frac{9}{10}$ of it? |
| 6. $\frac{5}{6}$ of it? | 11. $\frac{1}{8}$ of it? | 16. $\frac{3}{20}$ of it? | 21. The whole of it? |

C. 1. What decimal part of a number is $\frac{1}{2}$ per cent of it?

- | | | | |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 2. $\frac{1}{4}$ per cent? | 5. $\frac{3}{4}$ per cent? | 9. $\frac{1}{2}$ per cent? | 12. $\frac{2}{3}$ per cent? |
| 3. $\frac{1}{3}$ per cent? | 6. $\frac{2}{3}$ per cent? | 10. $\frac{1}{3}$ per cent? | 13. $\frac{2}{5}$ per cent? |
| 4. $\frac{1}{10}$ per cent? | 7. $\frac{1}{10}$ per cent? | 11. $\frac{1}{2}$ per cent? | 14. $\frac{3}{4}$ per cent? |

267. The *commercial sign*, %, signifies per cent.

15% signifies 15 hundredths, and is read "15 per cent."

Per cent may be applied to any number.

40 per cent of 1 bushel = .40 bu. = $\frac{40}{100}$ bu. = $\frac{2}{5}$ bu.

14 $\frac{1}{2}$ " " " 365 days = .145, or $\frac{145}{1000}$ of 365 days.

7 " " " \$85.42 = .07, or $\frac{7}{100}$ of \$85.42.

16 $\frac{1}{2}$ " " " 93 $\frac{1}{2}$ = .16 $\frac{1}{2}$, or $\frac{16\frac{1}{2}}{100}$, or $\frac{1}{6}$ of 93 $\frac{1}{2}$.

125% is 1.25, or $\frac{5}{4}$. | 12 $\frac{1}{2}$ % is .12 $\frac{1}{2}$, or .125, or $\frac{1}{8}$.

308% is 3.08, or $\frac{77}{25}$. | $\frac{1}{4}$ % is .25%, or .00 $\frac{1}{4}$, or .0025. Hence,

268. I. To express per cent decimally, two decimal figures are required.

II. To express 100 per cent or more, an integer or a mixed decimal number is required.

III. To express parts of 1 per cent, either decimal figures, or fractions at the right of hundredths, are required.

$\frac{1}{2}$ % or .5% is .00 $\frac{1}{2}$ or .005. | $\frac{3}{8}$ % or .375% is .00 $\frac{3}{8}$ or .00375.

$\frac{1}{4}$ % or .20% is .00 $\frac{1}{4}$ or .002. | $\frac{1}{2}$ % or .33 $\frac{1}{3}$ % is .00 $\frac{1}{2}$.

Write { 8 per cent 5 per cent 40 per cent 33 per cent.
decimally { 3 per cent 10 per cent 14 per cent 65 per cent.

Read and write { 12% 10% 56% 16 $\frac{2}{3}$ % 31.25% 200%
decimally { 9% 90% 64% 18.7% 114% $\frac{1}{4}$ % $\frac{1}{8}$ %.

Read as per cent .07 .30 .19 1.37 2.038 .44 $\frac{3}{8}$.08 $\frac{1}{4}$.

269. *Percentage* is the process of finding any number of hundredths of a number.

In this process three elements are considered, viz., the *per cent*, the *base*, and the *percentage*.

270. The *per cent* is the decimal that expresses the number of hundredths of the base to be found.

271. The *base* is the number the hundredths of which are to be found.

272. The *percentage* is the result obtained by finding the required number of hundredths of the base.

273. The *amount* is the base plus the percentage.

274. The *difference* is the base minus the percentage.

SECTION II.

THE FIVE GENERAL CASES OF PERCENTAGE.

CASE I. Base and per cent given, to find percentage.

Oral Work.—275. 1. How much is 7% of 50 bushels?

7 per cent of a number is 7 times 1 hundredth of it; 1 hundredth of 50 bushels is .5 of a bushel, and 7 times .5 of a bushel are 3.5 bushels.

2. 15% of 80 boxes of raisins are how many boxes?

15 per cent of a number is 15 hundredths, or 3 twentieths, of it; and 3 twentieths of 80 boxes of raisins are 12 boxes.

How much is

3—7. 1 per cent }
8—12. 4 per cent }
13—17. 5 per cent }
18—22. 8 per cent }
23—27. 6 per cent }

of { 500?
150?
70?
36?
325?

How much is

28—32. 25% }
33—37. 12½% }
38—42. 50% }
43—47. 66⅔% }
48—52. 80% }

of { 400 acres?
75 melons?
120 horses?
9 days?
5.5 dollars?

Find { 53. 5% of 140 cd. of wood.

54. 8% of 250 yd. of sheetings.

55. 3% of 50 thousand shingles.

56. 12½% of \$75.

57. 30% of 190 mi.

58. 6¼% of 240 bu.

59—67. The base is { 25, } and the per cent is { 6. } What is the
60, } 15. } percentage?
7.5, } 33⅓ }

276. The percentage is the product of the base multiplied by the per cent.

PROBLEMS.

Written Work.—1. 8% of a flock of 475 sheep are black. How many black sheep are in the flock?

2. At a school of 125 pupils, the average daily attendance is 88% of the whole number. What is the daily attendance?

3. From a cask of 44 gallons of oil, 7½% leaked out. How much oil leaked out?

4. $62\frac{1}{2}\%$ of a township of Western land is prairie. How many acres of land in the township are prairie?

5. A farmer raised 9,875 bushels of grain, $12\frac{1}{2}\%$ of which was barley. How many bushels of barley did he raise?

6. $11\frac{2}{3}\%$ of an army of 63,000 men are riflemen. How many men are riflemen?

7. A dealer bought 6,250 tons of coal, 33% of which was Lehigh, 46% Lackawanna, and the balance Pittston. How many tons of each kind of coal did he buy?

8. A man thrashed 6,319 bushels of oats for $12\frac{1}{2}\%$ of them. How many bushels of oats did he receive?

CASE II. Percentage and base given, to find per cent.

Oral Work.—277. 1. 3 is what per cent of 15?

3 is 3 fifteenths or 1 fifth of 15. Since 15 is 100 per cent of itself, 1 fifth of 15 is 1 fifth of 100 per cent, or 20 per cent.

2. What per cent of 18 is 9?

What per cent

3. Of 25 is 10?

7. Of 2 is $\frac{1}{2}$?

11. Of 500 bu. are 50 bu.?

4. Of 46 is 7?

8. Of $\frac{4}{5}$ is $\frac{2}{5}$?

12. Of 75 gal. are 15 gal.?

5. Of 120 is 12?

9. Of \$72 are \$6?

13. Of 30 mo. are 10 mo.?

6. Of 22.5 is $7\frac{1}{2}$?

10. Of \$52 are \$13?

14. Of 380 ft. are 19 ft.?

15. Of 6 bu. 1 pk. are 1 bu. 3 pk.?

16. Of $\frac{2}{3}$ h. is $\frac{1}{3}$ h.?

17–25. The base is $\left\{ \begin{array}{l} 25, \\ 60, \\ 7.5, \end{array} \right\}$ and the per-centage is $\left\{ \begin{array}{l} 1.5, \\ 9, \\ 2.5, \end{array} \right\}$ What is the per cent?

278. The per cent is the quotient of the percentage divided by the base.

PROBLEMS.

Written Work.—1. \$15 per acre for the use of garden land valued at \$250 per acre, is what % on the value of the land?

2. 25 bushels of oats are what % of 5,000 bushels?

3. A farmer harvested 270 bushels of potatoes from 18 bushels of seed. The seed was what % of the yield?

4. The yield was what % of the seed?

5. A sheep grower sold 95 sheep from a flock of 475. What % of the flock did he sell?

6. \$119 are what % of \$340?

7. A house, worth \$7,500, rents for \$600 a year. What % on its value does it rent for?

8. A fruit grower transplanted 250 peach-trees, and 45 of them died. What % of them died?

9. 975 acres of a Southern plantation of 12,350 acres are marsh. What % of the plantation is marsh?

10. A fruit dealer bought a cargo of 85,744 oranges, and lost 5,359 of them. What % of the cargo did he lose?

CASE III. Percentage and per cent given, to find base.

Oral Work.—279. 1. 21 is 6 per cent of what number?

21 is 6 per cent of 100 times 1 sixth of 21; 1 sixth of 21 is 3.5, and 100 times 3.5 are 350.

2. 75 is 10 per cent of what number?

Since 10 per cent of any number is 1 tenth of the number, 75 is 10 per cent, or 1 tenth, of 10 times 75, or 750.

What is the number of which

- | | | |
|----------------------------|---|---|
| 3. 10 is 40%? | 8. $2\frac{1}{2}$ is $16\frac{2}{3}$ %? | 13. 30 lb. are 5%? |
| 4. 12 is 10%? | 9. $\frac{1}{3}$ is 50%? | 14. 13 da. are 26%? |
| 5. 9 is $33\frac{1}{3}$ %? | 10. $\frac{4}{5}$ is 75%? | 15. 25 T. are $62\frac{1}{2}$ %? |
| 6. 8 is 25%? | 11. \$60 are 120%? | 16. $\frac{1}{4}$ rd. is .3%? |
| 7. 4 is $8\frac{1}{3}$ %? | 12. $\frac{7}{8}$ mi. is 175%? | 17. $7\frac{1}{2}$ gal. are $2\frac{1}{4}$ %? |

18-26. The percentage is $\left\{ \begin{array}{l} 7.5, \\ 42, \\ 2\frac{1}{3}, \end{array} \right\}$ and the $\left\{ \begin{array}{l} 6, \\ 8, \end{array} \right\}$ per cent is $\left\{ \begin{array}{l} 6, \\ 8, \end{array} \right\}$ What is the base?

280. The base is the quotient of the percentage divided by the per cent.

PROBLEMS.

Written Work.—1. A merchant vessel has 169 tons of hides on board, which are 13% of the whole cargo. How many tons are there in the cargo?

2. The distance between two stations on a railroad is 11.5 miles, and this is $12\frac{1}{2}\%$ of the whole length of the road. What is the length of the road?

3. A gentleman sold his house and lot for 18% above cost, and made \$500. How much did the property cost?

4. Monday my sales amounted to \$237.50, which was $12\frac{1}{2}\%$ of my sales for the week. How much were my sales for the week?

5. A grocer sold 10 sacks of coffee, which was $\frac{1}{2}\%$ of his whole stock. How many sacks of coffee had he?

6. This year a planter sold his cotton at 9 cents a pound, which was 80% of the price he received last year. At what price did he sell his crop last year?

7. A certain school closed its winter term with 115 pupils, which was 92% of the number with which the term began. With how many pupils did it begin?

8. 7.5 sq. rd. of land are 6% of how many square rods?

9. \$.30 $\frac{1}{4}$ are 120% of how much money?

10. $\frac{1}{4}$ lb. of tea is $7\frac{1}{2}\%$ of a package of how many pounds?

CASE IV. Base and per cent given, to find amount or difference.

Oral Work.—281. 1. The base is 25, and the per cent is 20. What is the amount? 2. What is the difference?

For the amount.—25 plus 20 per cent of 25 is 120 per cent of 25, or 6 fifths of 25, which is 30.

For the difference.—25 minus 20 per cent of 25 is 80 per cent of 25, or 4 fifths of 25, which is 20.

What is the amount, and what is the difference,

3. When the base is 60, and the per cent is 15?

4. The base being 14 mo., and the per cent 25?

5. The per cent being $33\frac{1}{3}$, and the base 27 cu. ft.?

6. If the base is \$6.4, and the per cent is $6\frac{1}{4}$?

7. When $\frac{7}{8}$ yd. is the base, and $8\frac{1}{3}$ the per cent?

8-25. Given, $\left\{ \begin{array}{l} 40, \\ 75, \\ 1.25, \end{array} \right\}$ the base $\left\{ \begin{array}{l} \text{and the} \\ \text{per cent} \end{array} \right\} \left\{ \begin{array}{l} 7; \\ 30; \\ 140; \end{array} \right\}$ to find $\left\{ \begin{array}{l} \text{amount.} \\ \text{the} \\ \text{difference.} \end{array} \right\}$

282. I. *The amount is the product of the base multiplied by 1 plus the per cent; and*

II. The difference is the product of the base multiplied by 1 minus the per cent.

PROBLEMS.

Written Work.—1. If oak bark is worth 25% more than hemlock, and hemlock sells at \$6.72 a cord, how much is a cord of oak bark worth?

2. A lady having \$600, paid 18% of it for a parlor organ. How much money had she left?

3. Last year a merchant bought table linens at 60¢ a yard, but this year he pays $37\frac{1}{2}\%$ more for the same class of goods. How much does he pay per yard this year?

4. A gentleman having \$876 deposited in a bank, checked out $62\frac{1}{2}\%$ of it. How much remained on deposit?

5. If a man's income is \$800, and he expends $66\frac{2}{3}\%$ of it, how much does he save?

CASE V. Amount or difference and per cent given, to find base.

Oral Work.—**283. 1.** The amount is 30, and the per cent is 20. What is the base?

Since 30—the amount—is 100 per cent plus 20 per cent, or 120 per cent of the base, the base is the quotient of 30 divided by 1.20 or $\frac{5}{4}$, which is 2.5.

2. The difference is 24, and the per cent is 25. What is the base?

Since 24—the difference—is 100 per cent minus 25 per cent, or 75 per cent of the base, the base is the quotient of 24 divided by .75 or $\frac{3}{4}$, which is 32.

Given, $\left\{ \begin{array}{l} 3. \text{ Amount, } 36; \text{ per cent, } 12\frac{1}{2}; \\ 4. \text{ Amount, } 69; \text{ per cent, } 15; \\ 5. \text{ Amount, } 17\frac{1}{2}; \text{ per cent, } 25; \\ 6. \text{ Amount, } \$6.8; \text{ per cent, } 6\frac{1}{4}; \end{array} \right\}$ to find the base.

7. What number of cows, plus 16% of the number, equals 87 cows?

8. How much money, less 78% of itself, leaves \$44?

9. How many yards, less 5% of the number, equals 57 yards?

10. What number, plus 7% of the number, equals 321?

11. Any amount is the base, or 100 per cent, plus what?

12. Any difference is the base minus what?

284. *The base is the quotient*

1. *Of the amount divided by 1 plus the per cent; or*

2. *Of the difference divided by 1 minus the per cent.*

PROBLEMS.

Written Work.—1. By selling a piano for \$540, I gain 20 per cent. What did it cost me?

2. Sold a carriage for \$270, which was 20% less than it cost. What was the cost?

3. This year a lawyer's receipts from his practice are \$2,662.50, which is 42% more than they were last year. How much were his receipts last year?

4. A physician saves \$56 a month, and his expenses are 60% of his yearly income. What is his income?

5. My income is 8% greater this year than it was last, and this year it is \$1,890. How much was it last year?

6. A manufacturer sells reapers at \$126 apiece, and gains 40%. How much do they cost him apiece?

7. 44 yards of cloth measured $2\frac{1}{2}\%$ more before being sponged than after. What was its length after being sponged?

285. RULES FOR PERCENTAGE.

I. Base and per cent given, to find percentage:—

Multiply the base by the per cent.

II. Percentage and base given, to find per cent:—

Divide the percentage by the base.

III. Percentage and per cent given, to find base:—

Divide the percentage by the per cent.

IV. Base and per cent given, to find amount or difference:—

1. For the amount:—*Multiply the base by 1 plus the per cent.*

2. For the difference:—*Multiply the base by 1 minus the per cent.*

V. Amount or difference and per cent given, to find base:—

1. *Divide the amount by 1 plus the per cent; or*

2. *Divide the difference by 1 minus the per cent.*

a. The terms base, per cent, and percentage correspond to the terms multiplicand, multiplier, and product. Hence, Any two of the three terms—base, per cent, percentage—being given, the third term may be found. Thus:

b. In multiplication

c. In percentage

I. *Multiplicand* \times *multiplier* = *product*. Hence, I. *Base* \times *per cent* = *percentage*.

II. $\frac{\text{Product}}{\text{multiplier}} = \text{multiplicand}.$

Hence, II. $\frac{\text{Percentage}}{\text{per cent}} = \text{base}.$

III. $\frac{\text{Product}}{\text{multiplicand}} = \text{multiplier}.$

Hence, III. $\frac{\text{Percentage}}{\text{base}} = \text{per cent}.$

45. Find the area of a field 40 rd. long, 15 rd. wide at one end, and $\frac{1}{2}$ rd. wide at the other.

46. What is the volume of a space 22.5 ft. by 6.4 ft. by 3.25 ft.?

47. Find the cubic contents of a marble slab 6 ft. long, 2 ft. 6' wide, and $3\frac{1}{4}$ ' thick.

48. In a school room 32 ft. long, 24 ft. wide, and 12 ft. 6' high are 60 pupils, each breathing $12\frac{1}{2}$ cu. ft. of air per hour. In what time will they breathe as much air as the room contains?

49. In digging a mill-race 120 rd. long and 30 ft. wide, 5,500 cu. yd. of earth were removed. What was the depth of the race?

50. A pile of 4-foot wood 24 rods long contains 100 cords. What is its height?

51. How many more bushels of barley than of corn in the ear, can be stored in a bin $12\frac{3}{4}$ ft. long, 8 ft. wide, and 5.5 ft. deep?

52. How many sheets of roofing tin, each covering 14' by 22', will cover 3.5 squares of roof?

53. At \$.25 per sq. yd. for plastering, and \$.50 per roll for paper-hanging, what will it cost to plaster and paper a room 18 ft. by 16 ft. by 9.5 ft., the paper being $\frac{1}{2}$ yd. wide, and 9 yd. in a roll; and making allowance, in papering, for 2 windows, each 3 ft. by 6 ft., and 3 doors, each 3 ft. 6' by 7 ft. 6'?

54. A sewer $2\frac{1}{8}$ mi. long, 5 ft. wide, and 12 ft. deep, cost \$6,468. What did it cost per cubic yard?

55. Find the cost of digging a cellar 27 ft. by 19 ft. by 7 ft., at \$.18 per cubic yard.

56. A rock excavation 20 ft. long, 10 ft. wide, and 9 ft. deep will hold how many barrels of water?

57. What depth of rain-fall upon a roof 30 by 40 feet will fill an 80-hogshead cistern?

58. How many bricks are in the walls of a church 60 ft. long, 40 ft. wide, the side walls 28 ft. high, the gable peaks 46 ft. 6' high, and the walls 1 ft. thick; allowances being made for one half of the openings, which are (a) one door-way 7 ft. by 12 ft., (b) two door-ways each 8 ft. 2' by 8 ft. 6', (c) ten windows each 3 ft. by 8 ft. 6', and (d) ten windows each 3 ft. by 7 ft. 6'?

59. Allowing $22\frac{1}{2}$ bricks to make a cubic foot of brick wall, what part of the wall consists of mortar?

60. At $33\frac{1}{4}$ ¢ per sq. yd. for labor, and \$7.50 per M for brick, what will a contractor receive for a brick pavement in a court 3 rd. long and 40 ft. wide, the brick being laid flatwise?

61. At \$.93 $\frac{3}{4}$ per perch for the stone, and \$1.25 per cubic yard for the mason work, what is the cost of a partition wall between the cellars of two stores, the wall being 72 ft. long, 8 ft. high, and 18' thick, and 1 perch of stone making 22 cubic feet of masonry?

62. Find the cost of 9 pieces of floor joists 13 ft. long and 2' by 9', at \$14.50 per M.

63. How many tons are there in a stack of hay 22 ft. by 35 ft. on the ground, 12 ft. high to the slope, and the ridge of the roof-shaped top—which extends lengthwise,—15 ft. higher than the sides?

64. How much $1\frac{1}{2}$ ' flooring will be required for a school room 32 ft. by 48 ft., and a class room $\frac{1}{3}$ as long and $\frac{1}{3}$ as wide?

65. At \$16.25 per M, what must I pay for 8 boards 18 feet long, 14 inches wide at one end, and tapering to a point?

45. Find the area of a field 40 rd. long, 15 rd. wide at one end, and $\frac{1}{2}$ rd. wide at the other.

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64. How much $1\frac{1}{2}$ ' flooring will be required for a school room 32 ft. by 48 ft., and a class room $\frac{1}{3}$ as long and $\frac{1}{2}$ as wide?

65. At \$16.25 per M, what must I pay for 8 boards 18 feet long, 14 inches wide at one end, and tapering to a point?

12. At $\frac{3}{4}\%$, \$9.50 is the premium on what valuation?
13. A premium of \$28.12 $\frac{1}{2}$, at $\frac{5}{8}\%$, is on what valuation?
14. An agent received \$9.75 for insuring a barn and its contents, at $\frac{1}{2}\%$. What was the valuation of the property?

IV. TAXES.

295. *Taxes* are sums of money levied upon persons and property, to meet public expenses.

A *property tax* is a tax on personal property and real estate; a *poll tax* is a tax on the person.

In computations in taxes,

a. Valuation = base; | b. Tax = percentage.

PROBLEMS.

1. Find the tax on property valued at \$2,875, at 1.3%.
2. What is the tax on \$932 of valuation, at .4%?
3. \$3.57 tax on \$277 $\frac{5}{100}$ valuation, is at what per cent?
4. The tax on \$3,200 is \$12. What is the per cent?
5. The taxable property in an incorporated village is valued at \$500,000, and a tax of \$1,875 is voted for school purposes. What is the per cent of the tax?
6. In the same village A's property is assessed at \$1,250, B's at \$1,500, C's at \$2,250, D's at \$750, and E's at \$4,250. Allowing 5% for collector's fees, how much tax has each one to pay?
7. My tax is \$15.25, at 1 $\frac{7}{100}$ %. What is the valuation?
8. What is the assessed value of a farm that is taxed \$23.37 $\frac{1}{2}$, at 2 $\frac{1}{2}$ mills on the dollar?
9. The capital of a glass factory is owned by 8 partners, whose shares are \$3,300, \$450, \$1,200, \$2,250, \$750, \$1,800, \$600, and \$900; and repairs are made that cost \$225. At what per cent must the capital be taxed, to pay for the repairs? How much must each partner pay?

V. CUSTOMS OR DUTIES.

296. *Customs* or *duties* are taxes levied on imported goods and other property, for the support of the General Government.

a. Imports are goods and other property brought into a country.

b. A custom-house is an office at which duties are collected.

c. A port of entry is a seaport in which a custom-house is situated.

297. A *tariff* is a list or schedule of the legal rates of duties on imports.

298. Duties are of two kinds, *ad valorem* and *specific*.

a. Ad valorem duties are duties on the net cost of imports, at the place where they are purchased.

b. Specific duties are duties on the number or quantity.

299. *Tare*, *leakage*, and *breakage* are deductions made, on certain kinds of goods, before specific duties are computed.

a. Tare is a deduction for the weight of the box, cask, bag, or case that contains the goods.

b. Leakage is a deduction for waste of liquors in casks or barrels.

c. Breakage is a deduction for loss of liquors in bottles.

300. *Gross weight* is the weight without deductions.

301. *Net weight* is the weight less the deductions.

302. An *invoice* is a written list of merchandise, with prices and charges annexed.

A *manifest* is a complete invoice of a ship's cargo.

303. In computations in duties,

a. Net value = base ; | b. Duty = percentage.

RULES FOR COMPUTING DUTIES.

I. For ad valorem duties:—*Multiply the net value of the imports by the tariff per cent of duty.*

II. For specific duties:—*Multiply the tariff rate of duty on a unit by the net number of units.*

PROBLEMS.

1. The gross weight of 225 boxes of raisins is $33\frac{1}{2}$ lb. per box, and the tare is 25%. What are the duties, at $2\frac{1}{2}\%$ per lb.?

2. What are the duties on 316 boxes of lemons, invoiced at \$3.45 per box, at 20% ad valorem?

3. What are the duties on 25 pieces of Brussels carpeting of 65 yd. each, invoiced at \$.43 $\frac{3}{4}$ per yd., the tariff rates being \$.44 per yd. specific and 35% ad valorem?

4. A sugar refiner imports 72 hhd. of W. I. sugar, gross weight 975 lb. each, tare $12\frac{1}{2}\%$, invoice price $6\frac{1}{8}\%$ per lb. The tariff rates are 2¢ per lb. specific and 25% ad valorem. What are the custom-house charges?

VI. STOCKS.

304. *Stock* is the money or other property invested in the business of a corporation.

305. A *share* of stock is one of the equal parts into which the stock of a corporation is divided.

The original value of a share is commonly \$100.

306. The *par value* of stock is 100 per cent.

307. The *market value* of stock is the sum for which it will sell.

a. Stock is *at par*, when its market value is 100 per cent;

b. Stock is *above par*, when its market value is above 100 per cent; and

c. Stock is *below par*, when its market value is below 100 per cent.

308. Premium is the excess above 100 per cent in the value of stock that is above par.

309. Discount is the deficiency below 100 per cent in the value of stock that is below par.

310. A stock-broker is an agent who buys and sells stocks for others.

311. Brokerage is the commission paid to stock-brokers.

In computations in stocks,

a. Par value = base ; | b. Premium or discount = percentage ;

c. Market value = amount or difference.

PROBLEMS.

What is the market value of stock { 1. That sells at $7\frac{3}{8}\%$ premium ?
2. That sells at 16% discount ?

Find the { 3. Premium on 7 shares of stock, at $5\frac{1}{8}\%$ above par.
4. Discount on 35 shares of stock, at $3\frac{1}{8}\%$ below par.

5. If Western Union Telegraph stock is at a premium of 15% , how much must be paid for 75 shares ?

6. $\$8,982\frac{7}{10}$ buys how much stock, at $103\frac{1}{4}\%$; *i. e.*, at $3\frac{1}{4}\%$ premium ?

7. $\$2,346.87\frac{1}{2}$ buys how much stock, at $93\frac{1}{8}\%$; *i. e.*, at $6\frac{1}{8}\%$ discount ?

8. I sell telegraph stock at par that cost me 94. What % do I gain ?

9. I sell stock at 75 that cost me 80. What % do I lose ?

10. What is the market value of 50 shares of mining stock, that sells at $32\frac{1}{2}\%$ below par ?

11. I bought 15 shares of Novelty Iron Works stock, at $116\frac{1}{2}$. How much did it cost me ?

12. A widow invested $\$787\frac{1}{2}$ in toll-bridge stock, at $37\frac{1}{2}\%$ below par. How many shares did she buy ?

2. The difference is 24, and the per cent is 25. What is the base?

Since 24—the difference—is 100 per cent minus 25 per cent, or 75 per cent of the base, the base is the quotient of 24 divided by .75 or $\frac{3}{4}$, which is 32.

Given, $\left\{ \begin{array}{l} 3. \text{ Amount, } 36; \text{ per cent, } 12\frac{1}{2}; \\ 4. \text{ Amount, } 69; \text{ per cent, } 15; \\ 5. \text{ Amount, } 17\frac{1}{2}; \text{ per cent, } 25; \\ 6. \text{ Amount, } \$6.8; \text{ per cent, } 6\frac{1}{4}; \end{array} \right\}$ to find the base.

7. What number of cows, plus 16% of the number, equals 87 cows?

8. How much money, less 78% of itself, leaves \$44?

9. How many yards, less 5% of the number, equals 57 yards?

10. What number, plus 7% of the number, equals 321?

11. Any amount is the base, or 100 per cent, plus what?

12. Any difference is the base minus what?

284. The base is the quotient

1. Of the amount divided by 1 plus the per cent; or

2. Of the difference divided by 1 minus the per cent.

PROBLEMS.

Written Work.—1. By selling a piano for \$540, I gain 20 per cent. What did it cost me?

2. Sold a carriage for \$270, which was 20% less than it cost. What was the cost?

3. This year a lawyer's receipts from his practice are \$2,662.50, which is 42% more than they were last year. How much were his receipts last year?

4. A physician saves \$56 a month, and his expenses are 60% of his yearly income. What is his income?

5. My income is 8% greater this year than it was last, and this year it is \$1,890. How much was it last year?

6. A manufacturer sells reapers at \$126 apiece, and gains 40%. How much do they cost him apiece?

7. 44 yards of cloth measured $2\frac{1}{2}\%$ more before being sponged than after. What was its length after being sponged?

285. RULES FOR PERCENTAGE.

I. Base and per cent given, to find percentage:—

Multiply the base by the per cent.

II. Percentage and base given, to find per cent:—

Divide the percentage by the base.

III. Percentage and per cent given, to find base:—

Divide the percentage by the per cent.

IV. Base and per cent given, to find amount or difference:—

1. For the amount:—*Multiply the base by 1 plus the per cent.*

2. For the difference:—*Multiply the base by 1 minus the per cent.*

V. Amount or difference and per cent given, to find base:—

1. *Divide the amount by 1 plus the per cent; or*

2. *Divide the difference by 1 minus the per cent.*

a. The terms base, per cent, and percentage correspond to the terms multiplicand, multiplier, and product. Hence, Any two of the three terms—base, per cent, percentage—being given, the third term may be found. Thus:

b. In multiplication

c. In percentage

I. *Multiplicand* \times *multiplier* = *product*. Hence, I. *Base* \times *per cent* = *percentage*.

II. $\frac{\text{Product}}{\text{multiplier}} = \text{multiplicand}.$

Hence, II. $\frac{\text{Percentage}}{\text{per cent}} = \text{base}.$

III. $\frac{\text{Product}}{\text{multiplicand}} = \text{multiplier}.$

Hence, III. $\frac{\text{Percentage}}{\text{base}} = \text{per cent}.$

SECTION III.

SPECIAL APPLICATIONS OF THE FIVE GENERAL CASES.

I. PROFIT AND LOSS.

286. Profit is the sum above cost for which goods are sold.

287. Loss is the sum below cost for which goods are sold.

In computations in profit and loss,

a. Cost = base; | b. Profit or loss = percentage;

c. Selling price = amount or difference.

PROBLEMS.

1. 10% profit on \$2.50 cost, is how much profit?
2. 8% loss on \$7.25 cost, is how much loss?
3. I bought vinegar at \$.16 a gallon, and sold it at a profit of 56 $\frac{1}{4}$ %. How much did I gain on a gallon?
4. A man sold a city lot that cost him \$160, at an advance of 212 $\frac{1}{2}$ %. How much did he gain?
5. I bought a carriage for \$187.50, and sold it at a loss of 12 $\frac{1}{2}$ %. How much did I lose?
6. If a milliner sells ribbon that cost \$.31 $\frac{1}{4}$ a yard, at a profit of 20%, how much does she gain on a yard?
7. Cost, \$.40; profit, 62 $\frac{1}{2}$ %. What is the selling price?
8. Cost, \$1.20; loss, 33 $\frac{1}{3}$ %. What is the selling price?
9. The bread made from a barrel of flour weighs 40% more than the flour. How many pounds does it weigh?
10. A grocer sold tea that cost him \$.78 a pound, at a loss of 15%. At what price per pound did he sell it?
11. Mark silk that cost \$2.60 per yard, to sell at 20% loss.

12. Mark silk that cost \$2.60 per yard, to sell at 25% gain.
13. Mark gold pens that cost \$1.25, to sell at 60% profit.
14. Mark kid gloves that cost \$.93 $\frac{1}{2}$, to sell at 9 $\frac{1}{2}$ % loss.
15. \$.87 $\frac{1}{2}$ profit on \$10.50 cost, is what per cent?
16. \$.02 $\frac{1}{2}$ loss on \$.15 cost, is what per cent?
17. A flour dealer bought flour for \$6.56 a barrel, and sold it for \$7.31. What % did he make?
18. What % do I make, by selling eggs at $\frac{4}{5}$ of their cost?
19. If kerosene is bought at $\frac{3}{4}$ of the market price, and sold at 10% below the market price, what % is lost?
20. I sell for \$5 what cost me \$4.25. What % do I gain?
21. I sell for \$.30 what cost me \$.37 $\frac{1}{2}$. What % do I lose?
22. A jeweler sold a watch for \$112.50, which was 15% advance on the cost. How much was the cost?
23. A gentleman sold a horse and harness for \$187.50, which was 10% less than cost. How much was the cost?
24. \$.90, the retail price of a book, is 40% above the wholesale price. What is the wholesale price?

II. COMMISSION.

288. An *agent* is a person authorized to transact business for another.

289. A *commission-merchant* is a merchant who buys or sells goods or other property as an agent for others.

290. *Commission* is a percentage paid to an agent for transacting business.

In computations in commission,

a. Sum expended or collected by agent = base;

b. Commission = percentage;

c. Sum collected or expended, plus commission = amount.

PROBLEMS.

1. 5% on \$415 collections, is how much commission?
 2. $2\frac{1}{3}\%$ on \$8,362 $\frac{50}{100}$ invested, is how much commission?
 3. A real-estate agent sold a house and lot for \$2,275. How much was his commission, at 2%?
 4. How much commission will an auctioneer receive for selling a stock of goods for \$1,975, at 3%?
 5. An agent buys 8,040 lb. of wool, at \$.37 $\frac{1}{2}$ a pound. How much is his commission, at $2\frac{1}{2}\%$?
 6. I sold 15,000 yards of sheetings, at \$.11 $\frac{1}{2}$. How much was my commission, at $1\frac{1}{2}\%$?
 7. \$29.80 for collecting \$238.40, is at what per cent?
 8. \$56.33 for investing \$2,319, is at what per cent?
 9. \$1,390 for investment after deducting 5% commission, is how much for investment? How much for commission?
 10. \$12,400 includes investment, and commission at $3\frac{1}{3}\%$. What is the investment? What is the commission?
 11. A druggist sent his broker or agent \$2,630 with which to buy goods, after deducting his commission of $2\frac{1}{2}\%$. How much did the broker expend for goods?
 12. A wool buyer receives \$5,600 with which to purchase wool, less 2% commission on the money paid out. How much money will he expend for wool?
 13. A broker received \$6,500 with which to buy hops, at \$.31 $\frac{1}{4}$ a pound, after deducting his commission of 4%. How many pounds of hops did he buy?
- On what amount { 14. Is \$41.70 the commission, at 15%?
of sales { 15. Is \$450.30 the commission, at $7\frac{1}{2}\%$?
16. A collector received \$123.75 for collecting bills, at 5% commission. How much money did he collect?

III. INSURANCE.

291. Insurance is a security against loss or damage.

Insurance is of various kinds,—as *fire insurance*, *marine insurance*, *life insurance*, *health insurance*, *accident insurance*.

292. Valuation is the sum contracted to be paid to the party insured, for property destroyed or damaged.

293. Premium is the sum paid for the insurance.

294. A policy is a written contract between the insurer and the insured.

In computations in insurance,

a. Valuation = base ; | b. Premium = percentage.

PROBLEMS.

1. 4% on \$2,250 valuation, is how much premium?
 2. $\frac{5}{8}\%$ on \$6,287 valuation, is how much premium?
 3. What premium must a grocer pay for a policy of insurance of \$1,950 on his stock of goods, at $1\frac{1}{2}\%$?
 4. At $\frac{1}{4}\%$ a year, what premium do I pay yearly for an insurance of \$3,750 on my house?
 5. What is the annual premium for insuring a steam saw-mill for \$2,250, at $3\frac{3}{4}\%$?
 6. Find the premium on a cargo of flour, shipped from New York to Liverpool, insured for \$9,000, at $\frac{1}{2}\%$.
 7. An ocean steamship is insured for \$97,500, at $\frac{3}{4}\%$ a voyage. What is the premium per voyage?
- At what { 8. Is \$31.25 the premium on \$12,500 valuation ?
per cent { 9. Is \$97.50 the premium on \$6,500 valuation ?
10. A shipper paid \$37.50 for an insurance of \$7,500 on a cargo of produce. What % premium did he pay?
 11. An agent took a risk of \$2,500 on a stock of stoves, and received \$50 premium. What was the per cent?

12. At $\frac{3}{4}\%$, \$9.50 is the premium on what valuation?
13. A premium of \$28.12 $\frac{1}{2}$, at $\frac{5}{8}\%$, is on what valuation?
14. An agent received \$9.75 for insuring a barn and its contents, at $\frac{1}{2}\%$. What was the valuation of the property?

IV. TAXES.

295. *Taxes* are sums of money levied upon persons and property, to meet public expenses.

A *property tax* is a tax on personal property and real-estate; a *poll tax* is a tax on the person.

In computations in taxes,

a. Valuation = base; | b. Tax = percentage.

PROBLEMS.

1. Find the tax on property valued at \$2,875, at 1.3%.
2. What is the tax on \$932 of valuation, at .4%?
3. \$3.57 tax on \$277 $\frac{5}{100}$ valuation, is at what per cent?
4. The tax on \$3,200 is \$12. What is the per cent?
5. The taxable property in an incorporated village is valued at \$500,000, and a tax of \$1,875 is voted for school purposes. What is the per cent of the tax?
6. In the same village A's property is assessed at \$1,250, B's at \$1,500, C's at \$2,250, D's at \$750, and E's at \$4,250. Allowing 5% for collector's fees, how much tax has each one to pay?
7. My tax is \$15.25, at 1 $\frac{7}{100}\%$. What is the valuation?
8. What is the assessed value of a farm that is taxed \$23.37 $\frac{1}{2}$, at 2 $\frac{1}{2}$ mills on the dollar?
9. The capital of a glass factory is owned by 8 partners, whose shares are \$3,300, \$450, \$1,200, \$2,250, \$750, \$1,800, \$600, and \$900; and repairs are made that cost \$225. At what per cent must the capital be taxed, to pay for the repairs? How much must each partner pay?

V. CUSTOMS OR DUTIES.

296. *Customs* or *duties* are taxes levied on imported goods and other property, for the support of the General Government.

a. Imports are goods and other property brought into a country.

b. A custom-house is an office at which duties are collected.

c. A port of entry is a seaport in which a custom-house is situated.

297. A *tariff* is a list or schedule of the legal rates of duties on imports.

298. Duties are of two kinds, *ad valorem* and *specific*.

a. Ad valorem duties are duties on the net cost of imports, at the place where they are purchased.

b. Specific duties are duties on the number or quantity.

299. *Tare*, *leakage*, and *breakage* are deductions made, on certain kinds of goods, before specific duties are computed.

a. Tare is a deduction for the weight of the box, cask, bag, or case that contains the goods.

b. Leakage is a deduction for waste of liquors in casks or barrels.

c. Breakage is a deduction for loss of liquors in bottles.

300. *Gross weight* is the weight without deductions.

301. *Net weight* is the weight less the deductions.

302. An *invoice* is a written list of merchandise, with prices and charges annexed.

A *manifest* is a complete invoice of a ship's cargo.

303. In computations in duties,

a. Net value = base; | *b. Duty* = percentage.

RULES FOR COMPUTING DUTIES.

I. For ad valorem duties:—*Multiply the net value of the imports by the tariff per cent of duty.*

II. For specific duties:—*Multiply the tariff rate of duty on a unit by the net number of units.*

PROBLEMS.

1. The gross weight of 225 boxes of raisins is $33\frac{1}{2}$ lb. per box, and the tare is 25%. What are the duties, at $2\frac{1}{2}\%$ per lb.?

2. What are the duties on 316 boxes of lemons, invoiced at \$3.45 per box, at 20% ad valorem?

3. What are the duties on 25 pieces of Brussels carpeting of 65 yd. each, invoiced at \$.43 $\frac{3}{4}$ per yd., the tariff rates being \$.44 per yd. specific and 35% ad valorem?

4. A sugar refiner imports 72 hhd. of W. I. sugar, gross weight 975 lb. each, tare $12\frac{1}{2}\%$, invoice price $6\frac{3}{8}\%$ per lb. The tariff rates are 2¢ per lb. specific and 25% ad valorem. What are the custom-house charges?

VI. STOCKS.

304. *Stock* is the money or other property invested in the business of a corporation.

305. A *share* of stock is one of the equal parts into which the stock of a corporation is divided.

The original value of a share is commonly \$100.

306. The *par value* of stock is 100 per cent.

307. The *market value* of stock is the sum for which it will sell.

a. Stock is *at par*, when its market value is 100 per cent;

b. Stock is *above par*, when its market value is above 100 per cent; and

c. Stock is *below par*, when its market value is below 100 per cent.

12. A widow invested \$787 $\frac{1}{2}$ in toll-bridge stock, at 37 $\frac{1}{2}$ % below par. How many shares did she buy?

VII. PARTNERSHIP.

312. A *partnership* or *company* is an association of persons for the transaction of business.

A *firm* is the name under which a company transacts business. A firm is also called a *house*.

313. *Partners* are the persons associated in a partnership or company.

a. An *active partner* is one who takes an active part in the management of the business.

b. A *silent partner* is one who furnishes capital, but takes no active part in the management of the business.

c. A *general partner* is one who is responsible for the debts of the company, to the amount of his entire property.

d. A *special partner* is one whose responsibility is limited to a certain amount, specified in the written articles of partnership.

314. *Capital* or *stock* is the money, or its equivalent, invested in business.

a. Capital may be money, real estate, personal property, time, labor, or skill.

b. The *resources* or *assets* of a company are its entire property, including capital, and all demands in its favor.

c. The *liabilities* or *obligations* of a company are its entire indebtedness, or all demands against it.

d. *Net capital* or *surplus* is the excess of resources over liabilities.

e. A *deficit* is the excess of liabilities over resources.

f. When resources exceed liabilities, the company is *solvent*; and when liabilities exceed resources, the company is *insolvent* or *bankrupt*.

315. *Dividends* are the profits divided among the *partners* of a company.

316. Assessments are sums to be paid by the partners of a company, to meet expenses or cover losses.

317. Each partner's share of a dividend or assessment is such a % of his share of the capital, as the entire dividend or assessment is % of the entire capital.

Ex. M, N, and R are partners; M furnishes \$3,500 of the capital, N \$2,500, and R \$2,000; and their profits are \$3,200. What is each partner's share?

FULL SOLUTION.

\$3,200, entire dividend.

\$3,500 + \$2,500 + \$2,000 = \$8,000, entire capital.

\$3,200 ÷ \$8,000 = .40 = 40 per cent of dividend.

40% of \$3,500 = \$1,400, M's share.

40% of \$2,500 = \$1,000, N's "

40% of \$2,000 = \$800, R's "

318. RULE FOR PARTNERSHIP.

I. For per cent of dividend or assessment:—*Divide the total dividend or assessment by the total capital.*

II. For each partner's dividend or assessment:—*Multiply his capital by the per cent of dividend or assessment.*

PROBLEMS.

1. Reed and Clark form a partnership. Reed furnishes \$3,500 of the capital, and Clark \$5,000. They gain \$2,450. What is each partner's share?

2. A, B, and C hire a pasture for \$22.50. A's horse is in the pasture 5 months, B's horse 7 months, and C's horse 6 months. How much of the rent does each pay?

3. A carpet factory was damaged by fire to the amount of \$15,180, and it was insured in the Hanover Ins. Co. for \$9,000, in the Globe Ins. Co. for \$7,200, in the Ætna Ins. Co. for \$6,000, and in the Franklin Ins. Co. for \$5,400. How much of the loss did each company sustain?

4. Bates and Davis lose \$828 in trade. Bates's capital is \$1,200, and Davis's \$1,600. What is the loss of each?

5. The total capital of a firm is \$75,000, of which G's share is $\frac{1}{3}$ less than H's, and K's is one half the sum of G's and H's. The year's profits are \$18,600. Required, each partner's capital, and each partner's dividend.

6. Four men shipped 6,000 bales of cotton to England, E furnishing 2,100 bales, F 1,250 bales, G 1,725 bales, and H the balance. In a storm 1,920 bales were thrown overboard. What was each man's share of the loss?

7. Williams, Jones, and Brown manufacture parlor organs. Mr. W. furnishes \$3,000 of the capital, Mr. J. \$6,750, and Mr. B. \$8,250, and in four years their profits are \$70,200. What is each partner's share?

8. Two men harvest and thrash 945 bushels of wheat for $\frac{1}{3}$ of the crop, A furnishing 8 men 7 days, and B 14 men 5 days. How many bushels of wheat does each partner receive?

9. A, B, and C own 100 shares of RR. stock; and A's annual dividend is \$210, B's \$400, and C's \$240. How many shares of stock does each own?

10. Hilton and Roberts hire a pasture for \$50. Hilton puts in 25 horses 30 days, and Roberts puts in 20 horses 42 days. How much of the rent ought each to pay?

11. January 1, A, B, and C begin the manufacture of hats, with a capital of \$20,400, $\frac{7}{15}$ of which is A's, $\frac{2}{5}$ is B's, and the remainder is C's. May 1, C buys $\frac{1}{3}$ of B's share, and D buys $\frac{2}{3}$ of A's share. The profits for the year are \$8,420. How much is each partner's share?

12. A, B, C, and D formed a partnership. A furnished 4 times as much of the capital as B, B $\frac{1}{2}$ as much as C, and D as much as A and B together. Their profits were \$1,943.76. What was each partner's dividend?

SECTION IV.

INTEREST.

319. *Interest* is the sum paid for the use of money.

320. *Principal* is the money for the use of which interest is paid.

321. *Amount* is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

325. { I. *Int. for 1 yr. = prin. \times rate of int.*
 FORMULAS. { II. *Int. for yr. = prin. \times rate of int. for No. of yr.*

Written Work.—Ex. What is the interest of \$135.25 for 3 years, at 6%?

EXPLANATION.—1st. For 1 year. I	PROCESS.	
multiply \$135.25, the principal, by	\$ 135.25	Principal.
.06, the rate of interest, and obtain	.06	Rate of int.
\$8.11 $\frac{1}{2}$.	<hr/>	
2d. For 3 years. I multiply \$8.11 $\frac{1}{2}$,	\$ 8.1150	Int. for 1 yr.
the interest for 1 year, by 3, and	3	
obtain \$24.34 $\frac{1}{2}$, the required interest.	<hr/>	
	\$ 24.345	Int. for 3 yr.

PROBLEMS.

1. What is the interest of \$467 for 1 year, at 6%?
2. Find the interest of \$321 for 1 year, at 5%. Find the amount.
3. Find the interest of \$167.50 for 5 years, at 7%.
4. What is the interest of \$612.75 for 3 years, at 8%?
5. What sum of money will pay a debt of \$165.88, 1 year after it is due, with interest at 10%?
6. What is the amount of \$3,750 for 3 years, at 5%?
7. February 11, 1880, I borrowed \$2,250. How much did the debt amount to, February 11, 1883, interest at 6%?
8. What is the interest of \$560.10 for 2 years, at 7%?

CASE II. Interest for months.

Oral Work.—**326. A.** 1. What part of a year is 1 month?

2. Are 6 mo. ? | 4. Are 4 mo. ? | 6. Are 9 mo. ? | 8. Are 5 mo. ?
 3. Are 3 mo. ? | 5. Are 2 mo. ? | 7. Are 8 mo. ? | 9. Are 7 mo. ?

B. 1. The per cent on \$1 for 1 month is what part of the rate on \$1 for 1 year?

2. At 6% per annum, what is the per cent on \$1 for 6 mo.?
 3. For 3 mo. ? | 5. For 4 mo. ? | 7. For 2 mo. ? | 9. For 7 mo. ?
 4. For 9 mo. ? | 6. For 8 mo. ? | 8. For 1 mo. ? | 10. For 11 mo. ?

C. 1. The interest of \$1 for 1 month is what part of the interest of \$1 for 1 year?

2. The interest of any sum for 1 month is what part of the interest of the same sum for 1 year?

3. At 6% per annum, what is the interest of \$1

4. For 1 mo. ? | 6. For 9 mo. ? | 8. For 8 mo. ? | 10. For 7 mo. ?
 5. For 3 mo. ? | 7. For 4 mo. ? | 9. For 2 mo. ? | 11. For 11 mo. ?

D. At 6% per annum, what is the interest of

1. \$4 for 3 mo. ? | 5. \$20 for 2 mo. ? | 9. \$1 for 1 yr. 6 mo. ?
 2. \$2 for 9 mo. ? | 6. \$100 for 1 mo. ? | 10. \$8 for 1 yr. 6 mo. ?
 3. \$7 for 4 mo. ? | 7. \$40 for 7 mo. ? | 11. \$40 for 1 yr. 4 mo. ?
 4. \$10 for 8 mo. ? | 8. \$12 for 11 mo. ? | 12. \$200 for 3 yr. 7 mo. ?

327. { III. *Int. for 1 mo. = $\frac{1}{12}$ of int. for 1 yr.*
 FORMULAS. { IV. *Int. for mo. = $\frac{1}{12}$ of int. for 1 yr. \times No. of mo.*

Written Work.—**Ex.** What is the interest of \$84.50 for 1 yr. 5 mo., at 6%?

EXPLANATION.—1st. For 1 yr. I multiply \$84.50, the principal, by .06, the rate of interest, and obtain \$5.07.

2d. For 1 yr. 5 mo., or 17 mo.

Since 17 months are $\frac{17}{12}$ years,

I multiply \$5.07, the interest

for 1 year, by $\frac{17}{12}$, and obtain

\$7.18, the required interest.

PROCESS.

\$ 84.50

.06

\$ 5.070

Int. for 1 yr.

17

12) \$ 86.19

\$ 7.18

Int. for 1 yr. 5 mo.

a. When the time is expressed in months:—*Divide the interest for 1 year by 12, and multiply the quotient by the number expressing the time in months.*

b. Or, to avoid fractions in the process:—*Multiply the interest for 1 year by the number expressing the time in months, and divide the product by 12.*

PROBLEMS.

1. What is the interest of \$952.17 for 3 months, at 6%?
2. What is the interest of \$187.75 for 5 months, at 4%?
3. Find the interest of \$1,168.48 for 1 yr. 4 mo., at $3\frac{1}{2}\%$.
4. If I have \$938.25 on interest for 4 yr. 10 mo., at 6%, how much interest shall I receive?
5. What is the amount of \$294.25 for 6 mo., at 5%?
6. If I give my note for \$3,275, Jan. 11, 1882, and pay it Feb. 11, 1883, with 7% interest, how much do I pay?
7. If I borrow \$2,732, at 12% interest, and pay the debt in 1 month, how much do I pay?
8. How much must I pay for the rent of a store valued at \$3,150, for 1 yr. 4 mo., at 7% on the valuation?
9. How much is the semi-annual interest on a 7% mortgage for \$1,730?

CASE III. Interest for days.

Oral Work.—328.

- A.** 1. How many days is | How many tenths of a month
 .1 of a mo. ? 9. Is 1 day ? | 10. Are 3 days ?
 2. Are .3 of a mo. ? 11. 15 da. ? | 15. 24 da. ? | 19. 25 da. ?
 3. .2 mo. ? | 6. .9 mo. ? 12. 9 da. ? 16. 18 da. ? | 20. 7 da. ?
 4. .6 mo. ? | 7. $.0\frac{1}{2}$ mo. ? 13. 6 da. ? 17. 11 da. ? | 21. 16 da. ?
 5. .4 mo. ? | 8. $.5\frac{1}{2}$ mo. ? 14. 12 da. ? 18. 20 da. ? | 22. 29 da. ?

B. 1. The per cent on \$1 for 3 days is what part of the per cent on \$1 for 1 month or 30 days?

2. At 6% per annum, what is the % on \$1 for 3 days?
 3. For 15 da. ? | 5. For 12 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 9 da. ? | 6. For 18 da. ? | 8. For 11 da. ? | 10. For 25 da. ?

C. 1. The interest of \$1 for 3 days is what part of the interest of \$1 for 1 month?

2. The interest of any sum for 3 days is what part of the interest of the same sum for 1 month?

At 6% per annum, what is the interest of \$1

3. For 1 mo. ? | 5. For 24 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 15 da. ? | 6. For 3 da. ? | 8. For 4 da. ? | 10. For 25 da. ?
 11. Of \$6 for 12 da. ? | 12. \$25 for 18 da. ? | 13. \$100 for 27 da. ?

D. How many months and tenths of a month

1. Are 2 mo. 15 da. ? | 3. Are 1 mo. 21 da. ? | 5. Are 7 mo. 25 da. ?
 2. Are 6 mo. 18 da. ? | 4. Are 10 mo. 6 da. ? | 6. Are 11 mo. 29 da. ?
 7. Are 1 yr. 3 mo. 12 da. ? | 9. Are 1 yr. 8 mo. 13 da. ?
 8. Are 2 yr. 1 mo. 27 da. ? | 10. Are 3 yr. 28 da. ?

E. At 6% per annum, what is the interest of \$1

1. For 2 mo. 15 da. ? | 3. For 1 mo. 21 da. ? | 5. For 7 mo. 25 da. ?
 2. For 3 mo. 3 da. ? | 4. For 4 mo. 10 da. ? | 6. For 5 mo. 17 da. ?
 7. Of \$10 for 6 mo. 3 da. ? | 10. Of \$1 for 1 yr. 3 mo. 12 da. ?
 8. Of \$7 for 10 mo. 18 da. ? | 11. Of \$10 for 1 yr. 2 mo. 6 da. ?
 9. Of \$9 for 7 mo. 17 da. ? | 12. Of \$5 for 4 yr. 4 mo. 20 da. ?

At any rate of interest, how is the interest of any principal found

13. For 3 days ? | 14. For 1 day ? | 15. For any number of days ?

329. { V. *Int. for 3 da. = .1 of int. for 1 mo.*

FORMULAS. { VI. *Int. for da. = .1 of int. for 1 mo. $\times \frac{1}{2}$ the No. of da.*

Written Work.—Ex. What is the interest of \$169.75 for 2 yr. 3 mo. 10 da., at 8%?

FIRST PROCESS.

$$\begin{array}{rcl} 2 \text{ yr. } 3 \text{ mo. } 10 \text{ da.} & = & 27.3\frac{1}{2} \text{ mo.} \\ \$169.75 & \text{Prin.} & \\ .08 & \text{Rate of int.} & \\ 12) \$13.5800 & \text{Int. for 1 yr.} & \\ \$1.13\frac{1}{2} & \text{Int. for 1 mo.} & \\ 27.3\frac{1}{2} & \text{No. of mo.} & \\ \$30.932 & \text{Required Int.} & \end{array}$$

SECOND PROCESS.

$$\begin{array}{rcl} 2 \text{ yr. } 3 \text{ mo. } 10 \text{ da.} & = & 27.3\frac{1}{2} \text{ mo.} \\ \$169.75 & \text{Prin.} & \\ .08 & \text{Rate of int.} & \\ 12) \$13.5800 & \text{Int. for 1 yr.} & \\ 27.3\frac{1}{2} & & \\ 12) \$371.187 & & \\ \$30.932 & \text{Int. for } \frac{27.5\frac{1}{2}}{12} \text{ yr.} & \end{array}$$

The second process avoids complicated computations in fractions.

PROBLEMS.

1. How much interest will I have to pay, at 7%, on a loan of \$1,296 for 9 mo. 15 da.?
2. What is the interest of \$716.25 for 1 yr. 24 da., at 6%?
3. Find the interest of \$936 for 3 yr. 2 mo. 29 da., at 10%.
4. What is the interest of \$718 for 1 yr. 14 da., at 6%?
5. If I borrow \$819 for 20 days, at 8%, how much interest must I pay?
6. What is the interest of \$483.70, from Nov. 23, 1882, to Dec. 8, 1883, at 7%?

330. RULES FOR INTEREST.

I. To find the interest for 1 year:—

Multiply the principal by the rate of interest.

II. To find the interest for 2 or more years:—

Multiply the interest for 1 year by the number of years.

III. To find the interest for any other time:—

Multiply the interest for 1 year by the time expressed in months and tenths of a month, and divide the product by 12.

IV. To find the amount:—

Add the interest to the principal.

- a. In computations, carry the partial results to four decimal places.
- b. In final results, if the mills are 5 or more, call them 1 cent; and if they are less than 5, reject them.

331. All computations of interest come under this

GENERAL FORMULA.

Principal \times rate of interest \times time = interest.

PROBLEMS.

What is the interest

1- 25. Of \$387.50	} for {	5 yr.,	} at {	10%?
26- 50. Of \$293		2 yr. 9 mo.,		7%?
51- 75. Of \$7,461.13		1 yr. 7 mo. 21 da.,		4½%?
76-100. Of \$12,009.08		11 mo. 13 da.,		1½% per mo.?
101-125. Of \$4,731.87		3 yr. 28 da.,		6%?

What is the amount

126-134. Of \$82.44	} for {	7 mo. 10 da.,	} at {	5½%?
135-143. Of \$316.90		2 yr. 11 mo.,		7%?
144-152. Of \$2.054		1 yr. 3 mo. 27 da.,		6%?

153. A contractor, while building a church, borrowed \$13,080 for 7 mo. 15 da., at 8%. How much interest did he pay?

154. Find the amount of \$180 for 2 yr. 2 mo. 20 da., at 6%.

155. At ½% a month, how much will a banker receive for the use of \$100 for 2 yr. 5 mo. 10 da.?

156. A mortgage for \$375 has been running 4 yr. 4 mo. 15 da. How much interest has accrued on it, at 8%?

157. What is the interest of \$873.60, from Feb. 10, 1881, to Oct. 10, 1882, at 10%?

158. A note for \$1,824.75, dated Oct. 8, 1881, was paid Dec. 23, 1882, with 6% interest. What amount was paid?

159. \$213.50.

New York, July 1, 1882.

Three months after date, I promise to pay to Richard Carter, or order, Two Hundred Thirteen and 50¢ Dollars, with interest, for value received.

Henry Seward.

This note was paid Nov. 17, 1882, with 7% interest. What was the amount?

160. What is the discount on a bill of goods amounting to \$237.50, at 30 days, 2½% off for cash?

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162. Compute the interest on this note, at 6%.

163. Draw your note for \$250, bearing date Chicago, Jan. 14, 1882, payable to Thomas Clark, or order, and due in 1 year, with 10% interest after 3 months.

Find the amount due to-day on this note.

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165. At the date last named, a payment of \$350 was made. How much was due June 26, 1883?

166. Memorandum:—Note for \$1,824, dated Philadelphia, Oct. 10, 1881. Payment made of \$550, Apr. 25, 1882. What was due Jan. 2, 1883, interest at 6%?

167. \$1,650.

St. Louis, Mo., Nov. 19, 1880.

One year after date, I promise to pay Wm. T. Harris, or order, Sixteen Hundred Fifty Dollars, with interest, for value received.
Edward Jenkins.

Indorsements:—June 17, 1882, \$225; Oct. 24, 1882, \$475. How much was due on settlement, Mar. 3, 1883, interest at 6%?

168. A wholesale merchant sold a bill of goods amounting to $\$3,126\frac{50}{100}$, on a credit of 3 months; and for cash down, he deducted or *discounted* 5% from the amount of the bill. How much did he receive for the goods?

169. An invoice of fancy goods, at retail prices, amounts to \$920; and the discounts are 25% off from the amount of the invoice, and 3% off from the balance, for cash. What is the cash cost of the goods?

For outlines of percentage for review, see page 275.

GENERAL REVIEW PROBLEMS IN PERCENTAGE.

1. At an election, the successful candidate received 11,480 votes, and the defeated candidate $87\frac{1}{2}\%$ of the same number. How many votes did both candidates receive?

2. A farmer divided 225 acres of land among his 3 sons, giving 81 acres to the first, 76.5 acres to the second, and the remainder to the third. What % of the whole number of acres did each receive?

3. What is the difference between 33% and $25\frac{1}{2}\%$ of 480 miles?

4. A merchant sold goods at $33\frac{1}{3}\%$ above cost, and received \$.45 a yard for them. How much did they cost him per yard?

5. I sold 2 stones for \$24 apiece; on one of them I made 20%, and on the other I lost 20%. What was my gain or loss on both?

6. If 10% is lost by selling boards at \$7.20 per M, what % would be gained by selling them at \$.90 per C?

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8. A commission-merchant received \$157.75 for selling flour, his commission being $2\frac{1}{2}\%$ per cent. For how much was the flour sold?

9. A lawyer collected \$950, and charged $12\frac{1}{2}\%$ commission. What were his fees, and what was the sum to be remitted?

10. If a tax of \$387.75 is paid by an assessment of $\frac{2}{3}$ of 1%, what is the assessed valuation?

11. The cost of building a school-house is \$935; the assessed valuation of the district is \$34,750, and A owns a farm assessed at \$9,475. How much is his tax?

12. A merchant's store is insured for \$7,850, at $\frac{3}{4}\%$; and his goods for \$12,375, at $\frac{1}{2}\%$. What premium does he pay?

13. A steamship was insured for \$87,500, the premium being \$1,968.75. What was the per cent?

14. If I sell railroad stock which cost me \$2,500, at a loss of $8\frac{1}{2}\%$, how much do I receive for it?

15. How much are 5 shares of bank stock worth at 118?

16. An account of \$45.50 has been due 2 yr. 6 mo. How much interest has accrued on it, at 6%?

17. What is the interest of \$735 from April 9, 1882, to July 15, 1884, at 6 per cent?

18. How much will a debt of \$385.50, contracted Feb. 15, 1882, amount to Jan. 3, 1884, on interest at 7%?

19. If you save \$150 of your salary each year, and put your savings at interest, at 10%, at the end of each year, how much will your savings amount to in 10 years?

20. After spending 25% of my capital, and 25% of the remainder, I had \$675. What capital had I at first?

21. A merchant bought cassimere, at auction, at $28\frac{1}{4}\%$ below the manufacturer's price, paying \$1.25 a yard for it. He retailed it at 22% above manufacturer's price. At what price did he retail it?

22. I sell coal at the same price per net ton (2,000 lb.) as I pay for it per gross ton (2,240 lb.). What per cent profit do I make?

23. A market-man sells eggs at $\frac{1}{2}$ cent apiece above cost, and makes 25%. What do the eggs cost him apiece? At what price per dozen does he sell them?

24. The premiums paid for insuring four stores in a block are \$147, \$97.50, \$153.75, and \$107.25; and the rate is $1\frac{1}{2}\%$. What amount is insured on each store?

25. A commission-merchant in Milwaukee received from an Oswego miller \$1,000, to buy wheat, after deducting his commission at 2%. The merchant paid \$1.06 $\frac{1}{2}$ per bushel. How many bushels did he buy?

26. If I invest \$2,500 in bank-stock, and sell it at an advance of 6%, for how much do I sell it?

27. I buy stock at 5 per cent discount, and sell it at 3 per cent premium, gaining \$180. How much did I invest?

28. Dec. 15, 1877, a farmer mortgaged his farm for \$4,850; and Sept. 15, 1881, he paid the mortgage, with 6% interest. What amount did he pay?

29. A note for \$754.19, dated Jan. 10, 1881, was paid Dec. 14, 1882, with 6% interest. What amount was paid?

30. What sum must be paid to cancel a debt of \$219.16, which has been due 1 yr. 6 mo. 14 da., at the legal rate of interest in this State?

31. A man who owned $\frac{2}{3}$ of a ship, sold 40% of his share. What part of the ship did he then own?

32. A grain dealer bought wheat at \$1.25 per bushel, and sold it at a profit of 20%, making \$50 by the transaction. How many bushels did he buy?

33. A merchant sells goods at retail at 30% above cost, and at wholesale at 12% less than retail price. What is his gain per cent on goods sold at wholesale?

34. A man 27 years of age took out a life-insurance policy for \$8,000 for the benefit of his wife, at the annual rate of \$21.70 per \$1,000; his death occurred at the age of 33. How much did the widow receive more than had been paid in annual premiums?

35. I sold 375 100-pound sacks of Rio coffee, at \$.17 $\frac{1}{2}$ a pound, and my commission amounted to \$80.27. What per cent commission did I receive?

4. Bates and Davis lose \$828 in trade. Bates's capital is \$1,200, and Davis's \$1,600. What is the loss of each?

5. The total capital of a firm is \$75,000, of which G's share is $\frac{1}{4}$ less than H's, and K's is one half the sum of G's and H's. The year's profits are \$18,600. Required, each partner's capital, and each partner's dividend.

6. Four men shipped 6,000 bales of cotton to England, E furnishing 2,100 bales, F 1,250 bales, G 1,725 bales, and H the balance. In a storm 1,920 bales were thrown overboard. What was each man's share of the loss?

7. Williams, Jones, and Brown manufacture parlor organs. Mr. W. furnishes \$3,000 of the capital, Mr. J. \$6,750, and Mr. B. \$8,250, and in four years their profits are \$70,200. What is each partner's share?

8. Two men harvest and thrash 945 bushels of wheat for $\frac{1}{4}$ of the crop, A furnishing 8 men 7 days, and B 14 men 5 days. How many bushels of wheat does each partner receive?

9. A, B, and C own 100 shares of RR. stock; and A's annual dividend is \$210, B's \$400, and C's \$240. How many shares of stock does each own?

10. Hilton and Roberts hire a pasture for \$50. Hilton puts in 25 horses 30 days, and Roberts puts in 20 horses 42 days. How much of the rent ought each to pay?

11. January 1, A, B, and C begin the manufacture of hats, with a capital of \$20,400, $\frac{7}{16}$ of which is A's, $\frac{3}{8}$ is B's, and the remainder is C's. May 1, C buys $\frac{1}{3}$ of B's share, and D buys $\frac{1}{4}$ of A's share. The profits for the year are \$8,420. How much is each partner's share?

12. A, B, C, and D formed a partnership. A furnished 4 times as much of the capital as B, B $\frac{1}{2}$ as much as C, and D as much as A and B together. Their profits were \$1,943.76. What was each partner's dividend?

SECTION IV.

INTEREST.

319. *Interest* is the sum paid for the use of money.

320. *Principal* is the money for the use of which interest is paid.

321. *Amount* is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

325. { I. *Int. for 1 yr. = prin. \times rate of int.*
 FORMULAS. { II. *Int. for yr. = prin. \times rate of int. for No. of yr.*

Written Work.—Ex. What is the interest of \$135.25 for 3 years, at 6%?

EXPLANATION.—1st. For 1 year. I	PROCESS.	
multiply \$135.25, the principal, by	\$ 135.25	Principal.
.06, the rate of interest, and obtain	.06	Rate of int.
\$8.11½.		
2d. For 3 years. I multiply \$8.11½,	\$ 8.1150	Int. for 1 yr.
the interest for 1 year, by 3, and	3	
obtain \$24.34½, the required in-	\$ 24.345	Int. for 3 yr.
terest.		

PROBLEMS.

1. What is the interest of \$467 for 1 year, at 6%?
2. Find the interest of \$321 for 1 year, at 5%. Find the amount.
3. Find the interest of \$167.50 for 5 years, at 7%.
4. What is the interest of \$612.75 for 3 years, at 8%?
5. What sum of money will pay a debt of \$165.88, 1 year after it is due, with interest at 10%?
6. What is the amount of \$3,750 for 3 years, at 5%?
7. February 11, 1880, I borrowed \$2,250. How much did the debt amount to, February 11, 1883, interest at 6%?
8. What is the interest of \$560.10 for 2 years, at 7%?

CASE II. Interest for months.

Oral Work.—**326. A.** 1. What part of a year is 1 month?

2. Are 6 mo. ? | 4. Are 4 mo. ? | 6. Are 9 mo. ? | 8. Are 5 mo. ?
 3. Are 3 mo. ? | 5. Are 2 mo. ? | 7. Are 8 mo. ? | 9. Are 7 mo. ?

B. 1. The per cent on \$1 for 1 month is what part of the rate on \$1 for 1 year?

2. At 6% per annum, what is the per cent on \$1 for 6 mo.?
 3. For 3 mo. ? | 5. For 4 mo. ? | 7. For 2 mo. ? | 9. For 7 mo. ?
 4. For 9 mo. ? | 6. For 8 mo. ? | 8. For 1 mo. ? | 10. For 11 mo. ?

C. 1. The interest of \$1 for 1 month is what part of the interest of \$1 for 1 year?

2. The interest of any sum for 1 month is what part of the interest of the same sum for 1 year?

3. At 6% per annum, what is the interest of \$1

4. For 1 mo. ? | 6. For 9 mo. ? | 8. For 8 mo. ? | 10. For 7 mo. ?
 5. For 3 mo. ? | 7. For 4 mo. ? | 9. For 2 mo. ? | 11. For 11 mo. ?

D. At 6% per annum, what is the interest of

1. \$4 for 3 mo. ? | 5. \$20 for 2 mo. ? | 9. \$1 for 1 yr. 6 mo. ?
 2. \$2 for 9 mo. ? | 6. \$100 for 1 mo. ? | 10. \$8 for 1 yr. 6 mo. ?
 3. \$7 for 4 mo. ? | 7. \$40 for 7 mo. ? | 11. \$40 for 1 yr. 4 mo. ?
 4. \$10 for 8 mo. ? | 8. \$12 for 11 mo. ? | 12. \$200 for 3 yr. 7 mo. ?

327. { III. *Int. for 1 mo. = $\frac{1}{12}$ of int. for 1 yr.*
 FORMULAS. { IV. *Int. for mo. = $\frac{1}{12}$ of int. for 1 yr. \times No. of mo.*

Written Work.—Ex. What is the interest of \$84.50 for 1 yr. 5 mo., at 6%?

EXPLANATION.—1st. For 1 yr. I multiply \$84.50, the principal, by .06, the rate of interest, and obtain \$5.07.

2d. For 1 yr. 5 mo., or 17 mo.

Since 17 months are $1\frac{1}{3}$ years,

I multiply \$5.07, the interest

for 1 year, by $1\frac{1}{3}$, and obtain

\$7.18, the required interest.

PROCESS.

\$ 84.50

.06

\$ 5.070 Int. for 1 yr.

17

12) \$ 86.19

\$ 7.18 Int. for 1 yr. 5 mo.

a. When the time is expressed in months:—*Divide the interest for 1 year by 12, and multiply the quotient by the number expressing the time in months.*

b. Or, to avoid fractions in the process:—*Multiply the interest for 1 year by the number expressing the time in months, and divide the product by 12.*

PROBLEMS.

1. What is the interest of \$952.17 for 3 months, at 6%?
2. What is the interest of \$187.75 for 5 months, at 4%?
3. Find the interest of \$1,168.48 for 1 yr. 4 mo., at $3\frac{1}{2}\%$.
4. If I have \$938.25 on interest for 4 yr. 10 mo., at 6%, how much interest shall I receive?
5. What is the amount of \$294.25 for 6 mo., at 5%?
6. If I give my note for \$3,275, Jan. 11, 1882, and pay it Feb. 11, 1883, with 7% interest, how much do I pay?
7. If I borrow \$2,732, at 12% interest, and pay the debt in 1 month, how much do I pay?
8. How much must I pay for the rent of a store valued at \$3,150, for 1 yr. 4 mo., at 7% on the valuation?
9. How much is the semi-annual interest on a 7% mortgage for \$1,730?

CASE III. Interest for days.

Oral Work.—328.

- A.** 1. How many days is | How many tenths of a month
 .1 of a mo. ? 9. Is 1 day ? | 10. Are 3 days ?
 2. Are .3 of a mo. ? 11. 15 da. ? | 15. 24 da. ? | 19. 25 da. ?
 3. .2 mo. ? | 6. .9 mo. ? | 12. 9 da. ? | 16. 18 da. ? | 20. 7 da. ?
 4. .6 mo. ? | 7. $.0\frac{1}{3}$ mo. ? | 13. 6 da. ? | 17. 11 da. ? | 21. 16 da. ?
 5. .4 mo. ? | 8. $.5\frac{1}{2}$ mo. ? | 14. 12 da. ? | 18. 20 da. ? | 22. 29 da. ?

B. 1. The per cent on \$1 for 3 days is what part of the per cent on \$1 for 1 month or 30 days?

2. At 6% per annum, what is the % on \$1 for 3 days?
 3. For 15 da. ? | 5. For 12 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 9 da. ? | 6. For 18 da. ? | 8. For 11 da. ? | 10. For 25 da. ?

C. 1. The interest of \$1 for 3 days is what part of the interest of \$1 for 1 month?

2. The interest of any sum for 3 days is what part of the interest of the same sum for 1 month?

At 6% per annum, what is the interest of \$1

3. For 1 mo. ? | 5. For 24 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 15 da. ? | 6. For 3 da. ? | 8. For 4 da. ? | 10. For 25 da. ?
 11. Of \$6 for 12 da. ? | 12. \$25 for 18 da. ? | 13. \$100 for 27 da. ?

D. How many months and tenths of a month

1. Are 2 mo. 15 da. ? | 3. Are 1 mo. 21 da. ? | 5. Are 7 mo. 25 da. ?
 2. Are 6 mo. 18 da. ? | 4. Are 10 mo. 6 da. ? | 6. Are 11 mo. 29 da. ?
 7. Are 1 yr. 3 mo. 12 da. ? | 9. Are 1 yr. 8 mo. 13 da. ?
 8. Are 2 yr. 1 mo. 27 da. ? | 10. Are 3 yr. 28 da. ?

E. At 6% per annum, what is the interest of \$1

1. For 2 mo. 15 da. ? | 3. For 1 mo. 21 da. ? | 5. For 7 mo. 25 da. ?
 2. For 3 mo. 3 da. ? | 4. For 4 mo. 10 da. ? | 6. For 5 mo. 17 da. ?
 7. Of \$10 for 6 mo. 3 da. ? | 10. Of \$1 for 1 yr. 3 mo. 12 da. ?
 8. Of \$7 for 10 mo. 18 da. ? | 11. Of \$10 for 1 yr. 2 mo. 6 da. ?
 9. Of \$9 for 7 mo. 17 da. ? | 12. Of \$5 for 4 yr. 4 mo. 20 da. ?

At any rate of interest, how is the interest of any principal found

13. For 3 days ? | 14. For 1 day ? | 15. For any number of days ?

329. { V. *Int. for 3 da. = .1 of int. for 1 mo.*

FORMULAS. { VI. *Int. for da. = .1 of int. for 1 mo. $\times \frac{1}{2}$ the No. of da.*

Written Work.—Ex. What is the interest of \$169.75 for 2 yr. 3 mo. 10 da., at 8%?

FIRST PROCESS.	SECOND PROCESS.
2 yr. 3 mo. 10 da. = 27.3 $\frac{1}{2}$ mo.	2 yr. 3 mo. 10 da. = 27.3 $\frac{1}{2}$ mo.
\$169.75 Prin.	\$169.75 Prin.
.08 Rate of int.	.08 Rate of int.
12) \$13.5800 Int. for 1 yr.	\$13.5800 Int. for 1 yr.
\$1.13 $\frac{1}{2}$ Int. for 1 mo.	27.3 $\frac{1}{2}$
27.3 $\frac{1}{2}$ No. of mo.	12) \$371.187
\$30.932 Required Int.	\$30.932 Int. for $\frac{27.3\frac{1}{2}}{12}$ yr.

The second process avoids complicated computations in fractions.

PROBLEMS.

1. How much interest will I have to pay, at 7%, on a loan of \$1,296 for 9 mo. 15 da.?
2. What is the interest of \$716.25 for 1 yr. 24 da., at 6%?
3. Find the interest of \$936 for 3 yr. 2 mo. 29 da., at 10%.
4. What is the interest of \$718 for 1 yr. 14 da., at 6%?
5. If I borrow \$819 for 20 days, at 8%, how much interest must I pay?
6. What is the interest of \$483.70, from Nov. 23, 1882, to Dec. 8, 1883, at 7%?

330. RULES FOR INTEREST.**I.** To find the interest for 1 year:—

Multiply the principal by the rate of interest.

II. To find the interest for 2 or more years:—

Multiply the interest for 1 year by the number of years.

III. To find the interest for any other time:—

Multiply the interest for 1 year by the time expressed in months and tenths of a month, and divide the product by 12.

IV. To find the amount:—

Add the interest to the principal.

a. In computations, carry the partial results to four decimal places.

b. In final results, if the mills are 5 or more, call them 1 cent; and if they are less than 5, reject them.

331. All computations of interest come under this

GENERAL FORMULA.

Principal \times rate of interest \times time = interest.

PROBLEMS.

What is the interest

1- 25. Of \$387.50	} for {	5 yr.,	} at {	10%?
26- 50. Of \$293		2 yr. 9 mo.,		7%?
51- 75. Of \$7,461.13		1 yr. 7 mo. 21 da.,		4½%?
76-100. Of \$12,009.08		11 mo. 13 da.,		1½% per mo.?
101-125. Of \$4,731.87		3 yr. 28 da.,		6%?

What is the amount

126-134. Of \$82.44	} for {	7 mo. 10 da.,	} at {	5½%?
135-143. Of \$316.90		2 yr. 11 mo.,		7%?
144-152. Of \$2.054		1 yr. 3 mo. 27 da.,		6%?

153. A contractor, while building a church, borrowed \$13,080 for 7 mo. 15 da., at 8%. How much interest did he pay?

154. Find the amount of \$180 for 2 yr. 2 mo. 20 da., at 6%.

155. At ½% a month, how much will a banker receive for the use of \$100 for 2 yr. 5 mo. 10 da.?

156. A mortgage for \$375 has been running 4 yr. 4 mo. 15 da. How much interest has accrued on it, at 8%?

157. What is the interest of \$873.60, from Feb. 10, 1881, to Oct. 10, 1882, at 10%?

158. A note for \$1,824.75, dated Oct. 8, 1881, was paid Dec. 23, 1882, with 6% interest. What amount was paid?

159. \$213.78.

New York, July 1, 1882.

Three months after date, I promise to pay to Richard Carter, or order, Two Hundred Thirteen and 78/100 Dollars, with interest, for value received.

Henry Seward.

This note was paid Nov. 17, 1882, with 7% interest. What was the amount?

160. What is the discount on a bill of goods amounting to \$237.50, at 30 days, 2½% off for cash?

161. Draw your note for \$956, bearing date Boston, Oct. 9, 1882, payable to James Fields, or bearer, and due June 15, 1883, with interest.

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163. Draw your note for \$250, bearing date Chicago, Jan. 14, 1882, payable to Thomas Clark, or order, and due in 1 year, with 10% interest after 3 months.

Find the amount due to-day on this note.

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165. At the date last named, a payment of \$350 was made. How much was due June 26, 1883?

166. Memorandum:—Note for \$1,824, dated Philadelphia, Oct. 10, 1881. Payment made of \$550, Apr. 25, 1882. What was due Jan. 2, 1883, interest at 6%?

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St. Louis, Mo., Nov. 19, 1880.

One year after date, I promise to pay Wm. T. Harris, or order, Sixteen Hundred Fifty Dollars, with interest, for value received.
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Indorsements:—June 17, 1882, \$225; Oct. 24, 1882, \$475. How much was due on settlement, Mar. 3, 1883, interest at 6%?

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11. The cost of building a school-house is \$935; the assessed valuation of the district is \$34,750, and A owns a farm assessed at \$9,475. How much is his tax?

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320. *Principal* is the money for the use of which interest is paid.

321. *Amount* is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

325. { I. *Int. for 1 yr. = prin. \times rate of int.*
 FORMULAS. { II. *Int. for yr. = prin. \times rate of int. for No. of yr.*

Written Work.—Ex. What is the interest of \$135.25 for 3 years, at 6%?

EXPLANATION.—1st. *For 1 year.* I multiply \$135.25, the principal, by .06, the rate of interest, and obtain \$8.11 $\frac{1}{2}$.

2d. *For 3 years.* I multiply \$8.11 $\frac{1}{2}$, the interest for 1 year, by 3, and obtain \$24.34 $\frac{1}{2}$, the required interest.

PROCESS.

\$ 135.25	Principal.
.06	Rate of int.
<hr/>	
\$ 8.1150	Int. for 1 yr.
3	
<hr/>	
\$ 24.345	Int. for 3 yr.

PROBLEMS.

1. What is the interest of \$467 for 1 year, at 6%?
2. Find the interest of \$321 for 1 year, at 5%. Find the amount.
3. Find the interest of \$167.50 for 5 years, at 7%.
4. What is the interest of \$612.75 for 3 years, at 8%?
5. What sum of money will pay a debt of \$165.88, 1 year after it is due, with interest at 10%?
6. What is the amount of \$3,750 for 3 years, at 5%?
7. February 11, 1880, I borrowed \$2,250. How much did the debt amount to, February 11, 1883, interest at 6%?
8. What is the interest of \$560.10 for 2 years, at 7%?

CASE II. Interest for months.

Oral Work.—**326. A.** 1. What part of a year is 1 month?

2. Are 6 mo. ? | 4. Are 4 mo. ? | 6. Are 9 mo. ? | 8. Are 5 mo. ?
 3. Are 3 mo. ? | 5. Are 2 mo. ? | 7. Are 8 mo. ? | 9. Are 7 mo. ?

B. 1. The per cent on \$1 for 1 month is what part of the rate on \$1 for 1 year?

2. At 6% per annum, what is the per cent on \$1 for 6 mo.?
 3. For 3 mo. ? | 5. For 4 mo. ? | 7. For 2 mo. ? | 9. For 7 mo. ?
 4. For 9 mo. ? | 6. For 8 mo. ? | 8. For 1 mo. ? | 10. For 11 mo. ?

C. 1. The interest of \$1 for 1 month is what part of the interest of \$1 for 1 year?

2. The interest of any sum for 1 month is what part of the interest of the same sum for 1 year?

3. At 6% per annum, what is the interest of \$1

4. For 1 mo. ? | 6. For 9 mo. ? | 8. For 8 mo. ? | 10. For 7 mo. ?
 5. For 3 mo. ? | 7. For 4 mo. ? | 9. For 2 mo. ? | 11. For 11 mo. ?

D. At 6% per annum, what is the interest of

1. \$4 for 3 mo. ? | 5. \$20 for 2 mo. ? | 9. \$1 for 1 yr. 6 mo. ?
 2. \$2 for 9 mo. ? | 6. \$100 for 1 mo. ? | 10. \$8 for 1 yr. 6 mo. ?
 3. \$7 for 4 mo. ? | 7. \$40 for 7 mo. ? | 11. \$40 for 1 yr. 4 mo. ?
 4. \$10 for 8 mo. ? | 8. \$12 for 11 mo. ? | 12. \$200 for 3 yr. 7 mo. ?

327. { III. *Int. for 1 mo. = $\frac{1}{12}$ of int. for 1 yr.*
 FORMULAS. { IV. *Int. for mo. = $\frac{1}{12}$ of int. for 1 yr. \times No. of mo.*

Written Work.—Ex. What is the interest of \$84.50 for 1 yr. 5 mo., at 6%?

EXPLANATION.—1st. For 1 yr. I multiply \$84.50, the principal, by .06, the rate of interest, and obtain \$5.07.

2d. For 1 yr. 5 mo., or 17 mo.
 Since 17 months are $1\frac{1}{2}$ years,
 I multiply \$5.07, the interest
 for 1 year, by $1\frac{1}{2}$, and obtain
 \$7.18, the required interest.

PROCESS.

\$ 84.50
 .06

\$ 5.070 Int. for 1 yr.
 17

12) \$ 86.19

\$ 7.18 Int. for 1 yr. 5 mo.

a. When the time is expressed in months:—*Divide the interest for 1 year by 12, and multiply the quotient by the number expressing the time in months.*

b. Or, to avoid fractions in the process:—*Multiply the interest for 1 year by the number expressing the time in months, and divide the product by 12.*

12. At $\frac{1}{4}\%$, \$9.50 is the premium on what valuation?
13. A premium of \$28.12 $\frac{1}{2}$, at $\frac{5}{8}\%$, is on what valuation?
14. An agent received \$9.75 for insuring a barn and its contents, at $\frac{1}{4}\%$. What was the valuation of the property?

IV. TAXES.

295. *Taxes* are sums of money levied upon persons and property, to meet public expenses.

A *property tax* is a tax on personal property and real-estate; a *poll tax* is a tax on the person.

In computations in taxes,

a. Valuation = base; | b. Tax = percentage.

PROBLEMS.

1. Find the tax on property valued at \$2,875, at 1.3%.
2. What is the tax on \$932 of valuation, at .4%?
3. \$3.57 tax on \$277 $\frac{9}{100}$ valuation, is at what per cent?
4. The tax on \$3,200 is \$12. What is the per cent?
5. The taxable property in an incorporated village is valued at \$500,000, and a tax of \$1,875 is voted for school purposes. What is the per cent of the tax?
6. In the same village A's property is assessed at \$1,250, B's at \$1,500, C's at \$2,250, D's at \$750, and E's at \$4,250. Allowing 5% for collector's fees, how much tax has each one to pay?
7. My tax is \$15.25, at 1 $\frac{7}{100}\%$. What is the valuation?
8. What is the assessed value of a farm that is taxed \$23.37 $\frac{1}{2}$, at 2 $\frac{1}{2}$ mills on the dollar?
9. The capital of a glass factory is owned by 8 partners, whose shares are \$3,300, \$450, \$1,200, \$2,250, \$750, \$1,800, \$600, and \$900; and repairs are made that cost \$225. At what per cent must the capital be taxed, to pay for the repairs? How much must each partner pay?

V. CUSTOMS OR DUTIES.

296. *Customs* or *duties* are taxes levied on imported goods and other property, for the support of the General Government.

a. Imports are goods and other property brought into a country.

b. A custom-house is an office at which duties are collected.

c. A port of entry is a seaport in which a custom-house is situated.

297. A *tariff* is a list or schedule of the legal rates of duties on imports.

298. Duties are of two kinds, *ad valorem* and *specific*.

a. Ad valorem duties are duties on the net cost of imports, at the place where they are purchased.

b. Specific duties are duties on the number or quantity.

299. *Tare*, *leakage*, and *breakage* are deductions made, on certain kinds of goods, before specific duties are computed.

a. Tare is a deduction for the weight of the box, cask, bag, or case that contains the goods.

b. Leakage is a deduction for waste of liquors in casks or barrels.

c. Breakage is a deduction for loss of liquors in bottles.

300. *Gross weight* is the weight without deductions.

301. *Net weight* is the weight less the deductions.

302. An *invoice* is a written list of merchandise, with prices and charges annexed.

A *manifest* is a complete invoice of a ship's cargo.

303. In computations in duties,

a. Net value = base ; | *b. Duty = percentage.*

RULES FOR COMPUTING DUTIES.

I. For ad valorem duties:—*Multiply the net value of the imports by the tariff per cent of duty.*

II. For specific duties:—*Multiply the tariff rate of duty on a unit by the net number of units.*

PROBLEMS.

1. The gross weight of 225 boxes of raisins is $33\frac{1}{2}$ lb. per box, and the tare is 25%. What are the duties, at $2\frac{1}{2}\%$ per lb.?

2. What are the duties on 316 boxes of lemons, invoiced at \$3.45 per box, at 20% ad valorem?

3. What are the duties on 25 pieces of Brussels carpeting of 65 yd. each, invoiced at \$.43 $\frac{3}{4}$ per yd., the tariff rates being \$.44 per yd. specific and 35% ad valorem?

4. A sugar refiner imports 72 hhd. of W. I. sugar, gross weight 975 lb. each, tare $12\frac{1}{2}\%$, invoice price $6\frac{1}{8}\%$ per lb. The tariff rates are 2¢ per lb. specific and 25% ad valorem. What are the custom-house charges?

VI. STOCKS.

304. *Stock* is the money or other property invested in the business of a corporation.

305. A *share* of stock is one of the equal parts into which the stock of a corporation is divided.

The original value of a share is commonly \$100.

306. The *par value* of stock is 100 per cent.

307. The *market value* of stock is the sum for which it will sell.

a. Stock is *at par*, when its market value is 100 per cent;

b. Stock is *above par*, when its market value is above 100 per cent; and

c. Stock is *below par*, when its market value is below 100 per cent.

308. Premium is the excess above 100 per cent in the value of stock that is above par.

309. Discount is the deficiency below 100 per cent in the value of stock that is below par.

310. A stock-broker is an agent who buys and sells stocks for others.

311. Brokerage is the commission paid to stock-brokers.

In computations in stocks,

a. Par value = base; | b. Premium or discount = percentage;

c. Market value = amount or difference.

PROBLEMS.

What is the market value of stock { 1. That sells at $7\frac{3}{8}\%$ premium?
2. That sells at 16% discount?

Find the { 3. Premium on 7 shares of stock, at $5\frac{1}{8}\%$ above par.
4. Discount on 35 shares of stock, at $3\frac{1}{8}\%$ below par.

5. If Western Union Telegraph stock is at a premium of 15% , how much must be paid for 75 shares?

6. $\$8,982\frac{75}{100}$ buys how much stock, at $103\frac{1}{4}\%$; i. e., at $3\frac{1}{4}\%$ premium?

7. $\$2,346.87\frac{1}{2}$ buys how much stock, at $93\frac{7}{8}\%$; i. e., at $6\frac{1}{8}\%$ discount?

8. I sell telegraph stock at par that cost me 94. What % do I gain?

9. I sell stock at 75 that cost me 80. What % do I lose?

10. What is the market value of 50 shares of mining stock, that sells at $32\frac{1}{8}\%$ below par?

11. I bought 15 shares of Novelty Iron Works stock, at $116\frac{1}{8}$. How much did it cost me?

12. A widow invested $\$787\frac{1}{2}$ in toll-bridge stock, at $37\frac{1}{2}\%$ below par. How many shares did she buy?

VII. PARTNERSHIP.

312. A *partnership* or *company* is an association of persons for the transaction of business.

A *firm* is the name under which a company transacts business. A firm is also called a *house*.

313. *Partners* are the persons associated in a partnership or company.

- a.* An *active partner* is one who takes an active part in the management of the business.
- b.* A *silent partner* is one who furnishes capital, but takes no active part in the management of the business.
- c.* A *general partner* is one who is responsible for the debts of the company, to the amount of his entire property.
- d.* A *special partner* is one whose responsibility is limited to a certain amount, specified in the written articles of partnership.

314. *Capital* or *stock* is the money, or its equivalent, invested in business.

- a.* Capital may be money, real estate, personal property, time, labor, or skill.
- b.* The *resources* or *assets* of a company are its entire property, including capital, and all demands in its favor.
- c.* The *liabilities* or *obligations* of a company are its entire indebtedness, or all demands against it.
- d.* *Net capital* or *surplus* is the excess of resources over liabilities.
- e.* A *deficit* is the excess of liabilities over resources.
- f.* When resources exceed liabilities, the company is *solvent*; and when liabilities exceed resources, the company is *insolvent* or *bankrupt*.

315. *Dividends* are the profits divided among the *partners* of a company.

316. Assessments are sums to be paid by the partners of a company, to meet expenses or cover losses.

317. Each partner's share of a dividend or assessment is such a % of his share of the capital, as the entire dividend or assessment is % of the entire capital.

Ex. M, N, and R are partners; M furnishes \$3,500 of the capital, N \$2,500, and R \$2,000; and their profits are \$3,200. What is each partner's share?

FULL SOLUTION.

\$3,200, entire dividend.

\$3,500 + \$2,500 + \$2,000 = \$8,000, entire capital.

\$3,200 ÷ \$8,000 = .40 = 40 per cent of dividend.

40% of \$3,500 = \$1,400, M's share.

40% of \$2,500 = \$1,000, N's "

40% of \$2,000 = \$800, R's "

318. RULE FOR PARTNERSHIP.

I. For per cent of dividend or assessment:—*Divide the total dividend or assessment by the total capital.*

II. For each partner's dividend or assessment:—*Multiply his capital by the per cent of dividend or assessment.*

PROBLEMS.

1. Reed and Clark form a partnership. Reed furnishes \$3,500 of the capital, and Clark \$5,000. They gain \$2,450. What is each partner's share?

2. A, B, and C hire a pasture for \$22.50. A's horse is in the pasture 5 months, B's horse 7 months, and C's horse 6 months. How much of the rent does each pay?

3. A carpet factory was damaged by fire to the amount of \$15,180, and it was insured in the Hanover Ins. Co. for \$9,000, in the Globe Ins. Co. for \$7,200, in the Ætna Ins. Co. for \$6,000, and in the Franklin Ins. Co. for \$5,400. How much of the loss did each company sustain?

4. Bates and Davis lose \$828 in trade. Bates's capital is \$1,200, and Davis's \$1,600. What is the loss of each?

5. The total capital of a firm is \$75,000, of which G's share is $\frac{1}{3}$ less than H's, and K's is one half the sum of G's and H's. The year's profits are \$18,600. Required, each partner's capital, and each partner's dividend.

6. Four men shipped 6,000 bales of cotton to England, E furnishing 2,100 bales, F 1,250 bales, G 1,725 bales, and H the balance. In a storm 1,920 bales were thrown overboard. What was each man's share of the loss?

7. Williams, Jones, and Brown manufacture parlor organs. Mr. W. furnishes \$3,000 of the capital, Mr. J. \$6,750, and Mr. B. \$8,250, and in four years their profits are \$70,200. What is each partner's share?

8. Two men harvest and thrash 945 bushels of wheat for $\frac{1}{3}$ of the crop, A furnishing 8 men 7 days, and B 14 men 5 days. How many bushels of wheat does each partner receive?

9. A, B, and C own 100 shares of RR. stock; and A's annual dividend is \$210, B's \$400, and C's \$240. How many shares of stock does each own?

10. Hilton and Roberts hire a pasture for \$50. Hilton puts in 25 horses 30 days, and Roberts puts in 20 horses 42 days. How much of the rent ought each to pay?

11. January 1, A, B, and C begin the manufacture of hats, with a capital of \$20,400, $\frac{7}{16}$ of which is A's, $\frac{3}{8}$ is B's, and the remainder is C's. May 1, C buys $\frac{1}{3}$ of B's share, and D buys $\frac{2}{3}$ of A's share. The profits for the year are \$8,420. How much is each partner's share?

12. A, B, C, and D formed a partnership. A furnished 4 times as much of the capital as B, B $\frac{1}{2}$ as much as C, and D as much as A and B together. Their profits were \$1,943.76. What was each partner's dividend?

SECTION IV.

INTEREST.

319. *Interest* is the sum paid for the use of money.

320. *Principal* is the money for the use of which interest is paid.

321. *Amount* is the sum of principal and interest.

322. The *rate of interest* is the number of hundredths allowed for the use of \$1 of principal for 1 year.

The *per cent*, in interest, depends upon the rate of interest and the time.

323. In computations in interest,

a. Principal = the base ;

b. Rate of interest \times time (in years) = per cent ;

c. Interest = the percentage. Hence,

Interest = principal \times rate of interest \times time.

CASE I. Interest for years.

Oral Work.—324. A. At 6 per cent per annum, the rate of interest on \$1 for 1 year is .06 or $\frac{6}{100}$.

What is the per cent on

- | | | |
|-------------------|-------------------|---------------------|
| 1. \$1 for 3 yr.? | 4. \$1 for 8 yr.? | 7. \$10 for 7 yr.? |
| 2. \$3 for 1 yr.? | 5. \$1 for 4 yr.? | 8. \$100 for 1 yr.? |
| 3. \$3 for 5 yr.? | 6. \$5 for 4 yr.? | 9. \$100 for 2 yr.? |

B. At 6 per cent per annum, the interest of \$1 for 1 year is \$.06.

What is the interest of

- | | | |
|-------------------|---------------------|----------------------|
| 1. \$1 for 7 yr.? | 4. \$50 for 6 yr.? | 7. \$.50 for 1 yr.? |
| 2. \$8 for 7 yr.? | 5. \$15 for 10 yr.? | 8. \$.50 for 5 yr.? |
| 3. \$1 for 6 yr.? | 6. \$300 for 4 yr.? | 9. \$1.50 for 5 yr.? |

325. { I. *Int. for 1 yr. = prin. \times rate of int.*
 FORMULAS. { II. *Int. for yr. = prin. \times rate of int. for No. of yr.*

Written Work.—Ex. What is the interest of \$135.25 for 3 years, at 6%?

EXPLANATION.—1st. For 1 year. I	PROCESS.	
multiply \$135.25, the principal, by	\$ 135.25	Principal.
.06, the rate of interest, and obtain	.06	Rate of int.
\$8.11 $\frac{1}{2}$.		
2d. For 3 years. I multiply \$8.11 $\frac{1}{2}$,	\$ 8.1150	Int. for 1 yr.
the interest for 1 year, by 3, and	3	
obtain \$24.34 $\frac{1}{2}$, the required interest.	\$ 24.345	Int. for 3 yr.

PROBLEMS.

1. What is the interest of \$467 for 1 year, at 6%?
2. Find the interest of \$321 for 1 year, at 5%. Find the amount.
3. Find the interest of \$167.50 for 5 years, at 7%.
4. What is the interest of \$612.75 for 3 years, at 8%?
5. What sum of money will pay a debt of \$165.88, 1 year after it is due, with interest at 10%?
6. What is the amount of \$3,750 for 3 years, at 5%?
7. February 11, 1880, I borrowed \$2,250. How much did the debt amount to, February 11, 1883, interest at 6%?
8. What is the interest of \$560.10 for 2 years, at 7%?

CASE II. Interest for months.

Oral Work.—**326. A.** 1. What part of a year is 1 month?

2. Are 6 mo. ? | 4. Are 4 mo. ? | 6. Are 9 mo. ? | 8. Are 5 mo. ?
 3. Are 3 mo. ? | 5. Are 2 mo. ? | 7. Are 8 mo. ? | 9. Are 7 mo. ?

B. 1. The per cent on \$1 for 1 month is what part of the rate on \$1 for 1 year?

2. At 6% per annum, what is the per cent on \$1 for 6 mo.?
 3. For 3 mo. ? | 5. For 4 mo. ? | 7. For 2 mo. ? | 9. For 7 mo. ?
 4. For 9 mo. ? | 6. For 8 mo. ? | 8. For 1 mo. ? | 10. For 11 mo. ?

C. 1. The interest of \$1 for 1 month is what part of the interest of \$1 for 1 year?

2. The interest of any sum for 1 month is what part of the interest of the same sum for 1 year?

3. At 6% per annum, what is the interest of \$1

4. For 1 mo. ? | 6. For 9 mo. ? | 8. For 8 mo. ? | 10. For 7 mo. ?
 5. For 3 mo. ? | 7. For 4 mo. ? | 9. For 2 mo. ? | 11. For 11 mo. ?

D. At 6% per annum, what is the interest of

1. \$4 for 3 mo. ? | 5. \$20 for 2 mo. ? | 9. \$1 for 1 yr. 6 mo. ?
 2. \$2 for 9 mo. ? | 6. \$100 for 1 mo. ? | 10. \$8 for 1 yr. 6 mo. ?
 3. \$7 for 4 mo. ? | 7. \$40 for 7 mo. ? | 11. \$40 for 1 yr. 4 mo. ?
 4. \$10 for 8 mo. ? | 8. \$12 for 11 mo. ? | 12. \$200 for 3 yr. 7 mo. ?

327. { III. *Int. for 1 mo. = $\frac{1}{12}$ of int. for 1 yr.*
 FORMULAS. { IV. *Int. for mo. = $\frac{1}{12}$ of int. for 1 yr. \times No. of mo.*

Written Work.—Ex. What is the interest of \$84.50 for 1 yr. 5 mo., at 6%?

EXPLANATION.—1st. For 1 yr. I multiply \$84.50, the principal, by .06, the rate of interest, and obtain \$5.07.

2d. For 1 yr. 5 mo., or 17 mo.

Since 17 months are $1\frac{1}{3}$ years, I multiply \$5.07, the interest for 1 year, by $1\frac{1}{3}$, and obtain \$7.18, the required interest.

PROCESS.

\$ 84.50

.06

\$ 5.070 Int. for 1 yr.

17

12) \$ 86.19

\$ 7.18 Int. for 1 yr. 5 mo.

a. When the time is expressed in months:—*Divide the interest for 1 year by 12, and multiply the quotient by the number expressing the time in months.*

b. Or, to avoid fractions in the process:—*Multiply the interest for 1 year by the number expressing the time in months, and divide the product by 12.*

PROBLEMS.

1. What is the interest of \$952.17 for 3 months, at 6%?
2. What is the interest of \$187.75 for 5 months, at 4%?
3. Find the interest of \$1,168.48 for 1 yr. 4 mo., at $3\frac{1}{2}\%$.
4. If I have \$938.25 on interest for 4 yr. 10 mo., at 6%, how much interest shall I receive?
5. What is the amount of \$294.25 for 6 mo., at 5%?
6. If I give my note for \$3,275, Jan. 11, 1882, and pay it Feb. 11, 1883, with 7% interest, how much do I pay?
7. If I borrow \$2,732, at 12% interest, and pay the debt in 1 month, how much do I pay?
8. How much must I pay for the rent of a store valued at \$3,150, for 1 yr. 4 mo., at 7% on the valuation?
9. How much is the semi-annual interest on a 7% mortgage for \$1,730?

CASE III. Interest for days.

Oral Work.—328.

- A.** 1. How many days is | How many tenths of a month
 .1 of a mo. ? 9. Is 1 day ? | 10. Are 3 days ?
 2. Are .3 of a mo. ? 11. 15 da. ? | 15. 24 da. ? | 19. 25 da. ?
 3. .2 mo. ? | 6. .9 mo. ? | 12. 9 da. ? | 16. 18 da. ? | 20. 7 da. ?
 4. .6 mo. ? | 7. $.0\frac{1}{2}$ mo. ? | 13. 6 da. ? | 17. 11 da. ? | 21. 16 da. ?
 5. .4 mo. ? | 8. $.5\frac{1}{2}$ mo. ? | 14. 12 da. ? | 18. 20 da. ? | 22. 29 da. ?

B. 1. The per cent on \$1 for 3 days is what part of the per cent on \$1 for 1 month or 30 days?

2. At 6% per annum, what is the % on \$1 for 3 days?
 3. For 15 da. ? | 5. For 12 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 9 da. ? | 6. For 18 da. ? | 8. For 11 da. ? | 10. For 25 da. ?

C. 1. The interest of \$1 for 3 days is what part of the interest of \$1 for 1 month?

2. The interest of any sum for 3 days is what part of the interest of the same sum for 1 month?

At 6% per annum, what is the interest of \$1

3. For 1 mo. ? | 5. For 24 da. ? | 7. For 1 da. ? | 9. For 20 da. ?
 4. For 15 da. ? | 6. For 3 da. ? | 8. For 4 da. ? | 10. For 25 da. ?
 11. Of \$6 for 12 da. ? | 12. \$25 for 18 da. ? | 13. \$100 for 27 da. ?

D. How many months and tenths of a month

1. Are 2 mo. 15 da. ? | 3. Are 1 mo. 21 da. ? | 5. Are 7 mo. 25 da. ?
 2. Are 6 mo. 18 da. ? | 4. Are 10 mo. 6 da. ? | 6. Are 11 mo. 29 da. ?
 7. Are 1 yr. 3 mo. 12 da. ? | 9. Are 1 yr. 8 mo. 13 da. ?
 8. Are 2 yr. 1 mo. 27 da. ? | 10. Are 3 yr. 28 da. ?

E. At 6% per annum, what is the interest of \$1

1. For 2 mo. 15 da. ? | 3. For 1 mo. 21 da. ? | 5. For 7 mo. 25 da. ?
 2. For 3 mo. 3 da. ? | 4. For 4 mo. 10 da. ? | 6. For 5 mo. 17 da. ?
 7. Of \$10 for 6 mo. 3 da. ? | 10. Of \$1 for 1 yr. 3 mo. 12 da. ?
 8. Of \$7 for 10 mo. 18 da. ? | 11. Of \$10 for 1 yr. 2 mo. 6 da. ?
 9. Of \$9 for 7 mo. 17 da. ? | 12. Of \$5 for 4 yr. 4 mo. 20 da. ?

At any rate of interest, how is the interest of any principal found

13. For 3 days ? | 14. For 1 day ? | 15. For any number of days ?

329. } V. *Int. for 3 da. = .1 of int. for 1 mo.*

FORMULAS. { VI. *Int. for da. = .1 of int. for 1 mo. $\times \frac{1}{2}$ the No. of da.*

Written Work.—Ex. What is the interest of \$169.75 for 2 yr. 3 mo. 10 da., at 8%?

FIRST PROCESS.

$$\begin{array}{rcl}
 2 \text{ yr. } 3 \text{ mo. } 10 \text{ da.} & = & 27.3\frac{1}{2} \text{ mo.} \\
 \$169.75 & \text{Prin.} & \\
 .08 & \text{Rate of int.} & \\
 12) \$13.5800 & \text{Int. for 1 yr.} & \\
 \$1.13\frac{1}{2} & \text{Int. for 1 mo.} & \\
 27.3\frac{1}{2} & \text{No. of mo.} & \\
 \hline
 \$30.932 & \text{Required Int.} &
 \end{array}$$

SECOND PROCESS.

$$\begin{array}{rcl}
 2 \text{ yr. } 3 \text{ mo. } 10 \text{ da.} & = & 27.3\frac{1}{2} \text{ mo.} \\
 \$169.75 & \text{Prin.} & \\
 .08 & \text{Rate of int.} & \\
 12) \$13.5800 & \text{Int. for 1 yr.} & \\
 27.3\frac{1}{2} & & \\
 12) \$371.187 & & \\
 \hline
 \$30.932 & \text{Int. for } \frac{27.5\frac{1}{2}}{12} \text{ yr.} &
 \end{array}$$

The second process avoids complicated computations in fractions.

PROBLEMS.

1. How much interest will I have to pay, at 7%, on a loan of \$1,296 for 9 mo. 15 da.?
2. What is the interest of \$716.25 for 1 yr. 24 da., at 6%?
3. Find the interest of \$936 for 3 yr. 2 mo. 29 da., at 10%.
4. What is the interest of \$718 for 1 yr. 14 da., at 6%?
5. If I borrow \$819 for 20 days, at 8%, how much interest must I pay?
6. What is the interest of \$483.70, from Nov. 23, 1882, to Dec. 8, 1883, at 7%?

330. RULES FOR INTEREST.**I.** To find the interest for 1 year:—

Multiply the principal by the rate of interest.

II. To find the interest for 2 or more years:—

Multiply the interest for 1 year by the number of years.

III. To find the interest for any other time:—

Multiply the interest for 1 year by the time expressed in months and tenths of a month, and divide the product by 12.

IV. To find the amount:—

Add the interest to the principal.

- a. In computations, carry the partial results to four decimal places.
- b. In final results, if the mills are 5 or more, call them 1 cent; and if they are less than 5, reject them.

331. All computations of interest come under this

GENERAL FORMULA.

Principal \times *rate of interest* \times *time* = *interest*.

PROBLEMS.

What is the interest

1- 25. Of \$387.50	} for {	5 yr.,	} at {	10%?
26- 50. Of \$293		2 yr. 9 mo.,		7%?
51- 75. Of \$7,461.13		1 yr. 7 mo. 21 da.,		4½%?
76-100. Of \$12,009.08		11 mo. 13 da.,		1¼% per mo.!
101-125. Of \$4,731.87		3 yr. 28 da.,		6%?

What is the amount

126-134. Of \$82.44	} for {	7 mo. 10 da.,	} at {	5¼%?
135-143. Of \$316.90		2 yr. 11 mo.,		7%?
144-152. Of \$2,054		1 yr. 3 mo. 27 da.,		6%?

153. A contractor, while building a church, borrowed \$13,080 for 7 mo. 15 da., at 8%. How much interest did he pay?

154. Find the amount of \$180 for 2 yr. 2 mo. 20 da., at 6%.

155. At $\frac{3}{4}\%$ a month, how much will a banker receive for the use of \$100 for 2 yr. 5 mo. 10 da.?

156. A mortgage for \$375 has been running 4 yr. 4 mo. 15 da. How much interest has accrued on it, at 8%?

157. What is the interest of \$873.60, from Feb. 10, 1881, to Oct. 10, 1882, at 10%?

158. A note for \$1,824.75, dated Oct. 8, 1881, was paid Dec. 23, 1882, with 6% interest. What amount was paid?

159. \$213.50.

New York, July 1, 1882.

Three months after date, I promise to pay to Richard Carter, or order, Two Hundred Thirteen and $\frac{50}{100}$ Dollars, with interest, for value received.

Henry Seward.

This note was paid Nov. 17, 1882, with 7% interest. What was the amount?

160. What is the discount on a bill of goods amounting to \$237.50, at 30 days, $2\frac{1}{2}\%$ off for cash?

161. Draw your note for \$956, bearing date Boston, Oct. 9, 1882, payable to James Fields, or bearer, and due June 15, 1883, with interest.

162. Compute the interest on this note, at 6%.

163. Draw your note for \$250, bearing date Chicago, Jan. 14, 1882, payable to Thomas Clark, or order, and due in 1 year, with 10% interest after 3 months.

Find the amount due to-day on this note.

164. A debt of \$1,000 due Mar. 2, 1881, was paid Apr. 17, 1882, with interest at 8%. What was the amount?

165. At the date last named, a payment of \$350 was made. How much was due June 26, 1883?

166. Memorandum:—Note for \$1,824, dated Philadelphia, Oct. 10, 1881. Payment made of \$550, Apr. 25, 1882. What was due Jan. 2, 1883, interest at 6%?

167. \$1.650.

St. Louis, Mo., Nov. 19, 1880.

One year after date, I promise to pay Wm. T. Harris, or order, Sixteen Hundred Fifty Dollars, with interest, for value received.
Edward Jenkins.

Indorsements:—June 17, 1882, \$225; Oct. 24, 1882, \$475. How much was due on settlement, Mar. 3, 1883, interest at 6%?

168. A wholesale merchant sold a bill of goods amounting to \$3,126 $\frac{50}{100}$, on a credit of 3 months; and for cash down, he deducted or *discounted* 5% from the amount of the bill. How much did he receive for the goods?

169. An invoice of fancy goods, at retail prices, amounts to \$920; and the discounts are 25% off from the amount of the invoice, and 3% off from the balance, for cash. What is the cash cost of the goods?

For outlines of percentage for review, see page 275.

GENERAL REVIEW PROBLEMS IN PERCENTAGE.

1. At an election, the successful candidate received 11,480 votes, and the defeated candidate $87\frac{1}{2}\%$ of the same number. How many votes did both candidates receive?

2. A farmer divided 225 acres of land among his 3 sons, giving 81 acres to the first, 76.5 acres to the second, and the remainder to the third. What % of the whole number of acres did each receive?

3. What is the difference between 33% and $25\frac{1}{2}\%$ of 480 miles?

4. A merchant sold goods at $33\frac{1}{3}\%$ above cost, and received \$.45 a yard for them. How much did they cost him per yard?

5. I sold 2 stones for \$24 apiece; on one of them I made 20%, and on the other I lost 20%. What was my gain or loss on both?

6. If 10% is lost by selling boards at \$7.20 per M, what % would be gained by selling them at \$.90 per C?

7. At what price per pound must I sell tea that cost \$.75, to make a profit of 20%?

8. A commission-merchant received \$157.75 for selling flour, his commission being $2\frac{1}{2}$ per cent. For how much was the flour sold?

9. A lawyer collected \$950, and charged $12\frac{1}{2}\%$ commission. What were his fees, and what was the sum to be remitted?

10. If a tax of \$387.75 is paid by an assessment of $\frac{2}{3}$ of 1%, what is the assessed valuation?

11. The cost of building a school-house is \$935; the assessed valuation of the district is \$34,750, and A owns a farm assessed at \$9,475. How much is his tax?

12. A merchant's store is insured for \$7,850, at $\frac{3}{4}\%$; and his goods for \$12,375, at $\frac{1}{4}\%$. What premium does he pay?

13. A steamship was insured for \$87,500, the premium being \$1,968.75. What was the per cent?

14. If I sell railroad stock which cost me \$2,500, at a loss of $8\frac{1}{2}\%$, how much do I receive for it?

15. How much are 5 shares of bank stock worth at 118?

16. An account of \$45.50 has been due 2 yr. 6 mo. How much interest has accrued on it, at 6%?

17. What is the interest of \$735 from April 9, 1882, to July 15, 1884, at 6 per cent?

18. How much will a debt of \$385.50, contracted Feb. 15, 1882, amount to Jan. 3, 1884, on interest at 7%?

19. If you save \$150 of your salary each year, and put your savings at interest, at 10%, at the end of each year, how much will your savings amount to in 10 years?

20. After spending 25% of my capital, and 25% of the remainder, I had \$675. What capital had I at first?

21. A merchant bought cassimere, at auction, at $28\frac{1}{4}\%$ below the manufacturer's price, paying \$1.25 a yard for it. He retailed it at 22% above manufacturer's price. At what price did he retail it?

22. I sell coal at the same price per net ton (2,000 lb.) as I pay for it per gross ton (2,240 lb.). What per cent profit do I make?

23. A market-man sells eggs at $\frac{1}{2}$ cent apiece above cost, and makes 25%. What do the eggs cost him apiece? At what price per dozen does he sell them?

24. The premiums paid for insuring four stores in a block are \$147, \$97.50, \$153.75, and \$107.25; and the rate is $1\frac{1}{2}\%$. What amount is insured on each store?

25. A commission-merchant in Milwaukee received from an Oswego miller \$1,000, to buy wheat, after deducting his commission at 2%. The merchant paid \$1.06 $\frac{1}{2}$ per bushel. How many bushels did he buy?

26. If I invest \$2,500 in bank-stock, and sell it at an advance of 6%, for how much do I sell it?

27. I buy stock at 5 per cent discount, and sell it at 3 per cent premium, gaining \$180. How much did I invest?

28. Dec. 15, 1877, a farmer mortgaged his farm for \$4,850; and Sept. 15, 1881, he paid the mortgage, with 6% interest. What amount did he pay?

29. A note for \$754.19, dated Jan. 10, 1881, was paid Dec. 14, 1882, with 6% interest. What amount was paid?

30. What sum must be paid to cancel a debt of \$219.16, which has been due 1 yr. 6 mo. 14 da., at the legal rate of interest in this State?

31. A man who owned $\frac{3}{8}$ of a ship, sold 40% of his share. What part of the ship did he then own?

32. A grain dealer bought wheat at \$1.25 per bushel, and sold it at a profit of 20%, making \$50 by the transaction. How many bushels did he buy?

33. A merchant sells goods at retail at 30% above cost, and at wholesale at 12% less than retail price. What is his gain per cent on goods sold at wholesale?

34. A man 27 years of age took out a life-insurance policy for \$8,000 for the benefit of his wife, at the annual rate of \$21.70 per \$1,000; his death occurred at the age of 33. How much did the widow receive more than had been paid in annual premiums?

35. I sold 375 100-pound sacks of Rio coffee, at \$.17 $\frac{1}{2}$ a pound, and my commission amounted to \$80.27. What per cent commission did I receive?

36. A man sold his house for \$2,500, payable in one year, with interest at 6%. At the end of 6 months he received a payment of \$1,600. What was due him at the end of the year?

37. How much will you gain, if you buy 45 shares of telegraph stock at 27% discount—or 27% below par—and sell it at 12% discount?

38. If goods are bought at $\frac{1}{3}$ of their value, and sold for 10% more than their value, what is the gain per cent?

39. A merchant bought a hogshead of molasses, and lost $\frac{1}{4}$ of it by leakage; he sold the remainder at 20% advance on its cost. What per cent did he lose on the investment?

40. A note for \$850, at 6% interest, was given Sept. 15, 1880. April 23, 1881, a payment of \$290 was made; and Jan. 3, 1882, a payment of \$345. How much was due Sept. 29, 1882?

41. A druggist buys perfumery at $\frac{1}{3}$ off from retail price. What % does he make by selling it at the retail price?

42. A man can hire a farm of 97 acres for \$500 per annum, or he can buy it for \$70 an acre. If money is worth 6%, which is the cheaper for him, and how much the cheaper?

43. A farmer bought 80 sheep, at \$4.20 a head, giving his note payable in 6 months, at 7%. At the end of the 6 months he sold the sheep at \$5.25 a head, and paid the note. How much did he get for the keeping of the sheep?

44. If wool that costs \$.60 per pound, shrinks 45% in cleansing, at what price per pound must it be sold, to gain $33\frac{1}{3}\%$ on the cost?

BLACKBOARD OUTLINES.

FOR REVIEWS AND EXAMINATIONS.

Notation and Numeration.

- | | | | | |
|-------------------------------|---|-----------------------------|--|---|
| I. TERMS. | { | 1. <i>Arithmetic.</i> | | 9. <i>Order of a unit.</i> |
| | | 2. <i>A unit.</i> | | 10. <i>Values expressed by figures.</i> |
| | | 3. <i>A number.</i> | | 11. <i>Simple value.</i> |
| | | 4. <i>Unit of a number.</i> | | 12. <i>Local value.</i> |
| | | 5. <i>An integer.</i> | | 13. <i>Notation.</i> |
| | | Whole numbers. | | 14. <i>Numeration.</i> |
| | | 6. <i>Cipher or zero.</i> | | 15. <i>Dollar mark.</i> |
| | | 7. <i>Digits.</i> | | 16. <i>Decimal point.</i> |
| 8. <i>Periods of figures.</i> | | | | |
- II. PRINCIPLES. { 1. *Values of orders from right to left.*
 { 2. *Values of orders from left to right.*
- III. RULES. { 1. *For expressing money.* { a. *Dollar mark.*
 { b. *Decimal point.*
 { c. *Less than 10 cents.*
 { 2. *For notation.*
 { 3. *For numeration.*

Addition.

- | | | | | | | |
|-----------|---|---------------------------|--|------------------------|---|------------------------------------|
| I. TERMS. | { | 1. <i>Like numbers.</i> | | II. SIGNS. | { | 1. <i>Of addition.</i> |
| | | 2. <i>Unlike numbers.</i> | | 2. <i>Of equality.</i> | | |
| | | 3. <i>Addition.</i> | | III. PRINCIPLES. | | 1. <i>Parts = the whole.</i> |
| | | 4. <i>Parts.</i> | | IV. RULE. | | 2. <i>What units can be added.</i> |
| | | 5. <i>Sum or amount.</i> | | | | |

Subtraction.

- | | | | | |
|-----------|---|------------------------------------|--|-----------------|
| I. TERMS. | { | 1. <i>Subtraction.</i> | | II. SIGN. |
| | | 2. <i>Minuend.</i> | | III. PRINCIPLE. |
| | | 3. <i>Subtrahend.</i> | | IV. RULE. |
| | | 4. <i>Difference or remainder.</i> | | |

Multiplication.

- I. TERMS. { 1. *Multiplication.*
Multiplication is addition. | 5. *Product.*
2. *Multiplicand.* | Partial products.
3. *Multiplier.* | 6. *A concrete number.*
4. *Factors.* | 7. *An abstract number.*
- II. SIGN.
- III. IMPORTANT FACTS. { 1. *Multiplier an abstract number.*
2. *Either factor for multiplier.*
3. *Annexing 0 to a number.*
4. *One factor 0.*
- IV. PRINCIPLES. { 1. *Product concrete or abstract.*
2. *Removing a number to the left.*
3. *Multiplying by ones, tens, hundreds, etc.*
4. *Number of 0's on right of product.*
- V. CASES AND RULES. { 1. *The multiplier a digit.*
2. *Ciphers on the right of multiplier.*
3. *The multiplier two or more digits.*
4. *Ciphers on the right of both factors.*

Division.

- I. TERMS. { 1. *To divide.*
2. *Fractional parts.*
Halves, thirds, and so on.
3. *Division.*
Division is subtraction.
4. *Long division.* | 5. *Short division.*
6. *Dividend.*
Partial dividend.
7. *Divisor.*
8. *Quotient.*
9. *Average of numbers.*
- II. SIGNS. *1st; 2d.*
- III. IMPORTANT FACTS. { 1. *Divisor an abstract number.*
2. *Steps in division.*
3. *How to change dollars and cents to cents.*
4. *When to change dividend to cents.*
5. *How to divide dollars by 10 or 100.*
- IV. PRINCIPLES. { 1. *Quotient like dividend.*
2. *Removing a number to the right.*
- V. CASES AND RULES. { 1. *Divisor ending with a digit.*
2. *Ciphers on right of divisor.*

Decimals.

- | | | | | |
|-----------|---|------------------------------|-----------------------------|-----------------------------------|
| I. TERMS. | { | 1. <i>A decimal unit.</i> | 7. <i>Reduction.</i> | 13. <i>Extending an item.</i> |
| | | 2. <i>A decimal.</i> | 8. <i>A debt.</i> | 14. <i>The footing of a bill.</i> |
| | | 3. <i>A mixed number.</i> | 9. <i>A debtor.</i> | 15. <i>An account.</i> |
| | | 4. <i>The decimal point.</i> | 10. <i>A creditor.</i> | 16. <i>The balance of</i> |
| | | 5. <i>Currency.</i> | 11. <i>A bill of goods.</i> | <i>an account.</i> |
| | | 6. <i>Money units.</i> | 12. <i>An item.</i> | 17. <i>Receiving a bill.</i> |
-
- | | | |
|----------------------|---|--|
| II. IMPORTANT FACTS. | { | 1. <i>How to write cents and mills.</i> |
| | | 2. <i>How to read cents and mills.</i> |
| | | 3. <i>Removal of decimal point to the right.</i> |
| | | 4. <i>Removal of decimal point to the left.</i> |
-
- | | | |
|------------------|---|--|
| III. PRINCIPLES. | { | 1. <i>Notation.</i> { 1st. Lower to higher units. |
| | | 2d. Higher to lower units. |
| | | 2. <i>Reduction.</i> { 1st. Annexing decimal ciphers. |
| | | 2d. Removing decimal ciphers. |
| | | 3. <i>Addition.</i> |
| | | 4. <i>Subtraction.</i> |
| | { | 5. <i>Multiplication.</i> Number of decimal places in product. |
| | | 6. <i>Division.</i> Number of decimal places in quotient. |
-
- | | | |
|-----------------------------|---|--|
| IV. PROCESSES
AND RULES. | { | 1. <i>To reduce decimal currency,—8 processes.</i> |
| | | 2. <i>How to add decimal numbers.</i> |
| | | 3. <i>How to subtract decimal numbers.</i> |
| | | 4. <i>Rule for multiplication.</i> |
| | | 5. <i>Rule for division.</i> |
- Less decimal places in product than in factors.
- When annex decimal ciphers to dividend.

Properties of Numbers.

- | | | | |
|-----------|---|----------------------------------|--|
| I. TERMS. | { | 1. <i>Integral factors.</i> | 6. <i>Factoring.</i> |
| | | An integer is exactly divisible. | 7. <i>An exact divisor.</i> |
| | | 2. <i>A composite number.</i> | 8. <i>A common divisor.</i> |
| | | 3. <i>A prime number.</i> | 9. <i>The greatest common divisor.</i> |
| | | A prime factor. | 10. <i>A multiple.</i> |
| | | 4. <i>An even number.</i> | 11. <i>A common multiple.</i> |
| | | 5. <i>An odd number.</i> | 12. <i>The least common multiple.</i> |
13. *Cancellation.*

- II. PRINCIPLES. {
1. The greatest common divisor the product of what?
 2. The least common multiple a multiple of what?
 3. Cancelling a factor from a number.
 4. Cancelling a common factor.
- When the factor 1 remains.

- III. RULES. {
1. For finding prime factors.
 2. For finding greatest common divisor.
 3. For finding multiples; 1, 2.

Fractions.

- I. TERMS. {
- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Fractional parts. 2. A fractional unit. 3. A fraction. 4. The terms. <li style="padding-left: 20px;">Lowest terms. 5. The denominator. 6. The numerator. 7. A proper fraction. 8. An improper fraction. 9. A mixed number. <li style="padding-left: 20px;">Decimal fractions. | <ol style="list-style-type: none"> 10. A compound fraction. <li style="padding-left: 20px;">The word of. 11. A complex fraction. 12. The unit of a fraction. 13. To analyze a fraction. 14. Similar fractions. 15. Least similar fractions. 16. Dissimilar fractions. 17. Common denominator. 18. Least common denominator. 19. A fraction is inverted. |
|--|--|

- II. IMPORTANT FACTS. {
1. Common denominator a common multiple.
 2. Least common denominator least common multiple.

- III. PRINCIPLES. {
1. Dividing terms by a common factor.
 2. Multiplying terms by any number.
 3. What the product of two fractions equals.
 4. The process of dividing by a fraction.

- IV. CASES AND RULES. {
- | | | |
|--|---------------|---|
| | Reductions of | <ol style="list-style-type: none"> 1. Fractions to lowest terms. 2. Fractions to given fractional units. 3. Dissimilar to similar fractions. 4. Dissimilar to least similar fractions. 5. Fractions to integers or mixed numbers. 6. Integers or mixed numbers to improper fractions. |
| | | Use of each case in reduction. |
| | | <ol style="list-style-type: none"> 7. Addition. Steps 1, 2. 8. Subtraction. Steps 1, 2. 9. Multiplication. Steps 1, 2. 10. Division. Steps 1, 2. |

Compound Numbers.

- | | | | | |
|------------------|---|----------------------------------|---|---------------------------------|
| I. TERMS. | { | 1. <i>A simple number.</i> | { | 8. <i>Linear measures.</i> |
| | | 2. <i>A denominate number.</i> | | 9. <i>Surface measures.</i> |
| | | 3. <i>A compound number.</i> | | 10. <i>Solid measures.</i> |
| | | 4. <i>A surface.</i> | | 11. <i>Liquid measures.</i> |
| | | 5. <i>Area.</i> | | 12. <i>Dry measures.</i> |
| | | 6. <i>A solid or body.</i> | | 13. <i>Avoirdupois weights.</i> |
| | | 7. <i>Weight.</i> | | 14. <i>Time.</i> |
| | | 15. <i>Reduction descending.</i> | | 16. <i>Reduction ascending.</i> |
-
- | | | | | |
|--------------------------------|---|---------------------------|---|-------------------------------|
| II. TABLES OF MEASURES. | { | 1. <i>Linear or line.</i> | { | 5. <i>Dry.</i> |
| | | 2. <i>Surface.</i> | | 6. <i>Avoirdupois weight.</i> |
| | | 3. <i>Solid.</i> | | 7. <i>Time.</i> |
| | | 4. <i>Liquid.</i> | | 8. <i>Counting.</i> |
-
- | | | |
|------------------------------|---|--|
| III. IMPORTANT FACTS. | { | 1. <i>How quantities of articles are determined.</i> |
| | | 2. <i>Process used in reduction descending.</i> |
| | | 3. <i>Process used in reduction ascending.</i> |
| | | 4. <i>Special rules omitted, and why.</i> |
| | | 5. <i>Leap-years, how determined.</i> |
| | | 6. <i>A month, in business transactions.</i> |
-
- IV. CASES.** *I; II; III; IV; V; VI.*
-
- | | | |
|--------------------------------|---|--|
| V. PROCESSES AND RULES. | { | 1. <i>Rule for reduction descending.</i> |
| | | 2. <i>Rule for reduction ascending.</i> |
| | | 3. <i>How to add, subtract, multiply, and divide compound numbers.</i> |
| | | 4. <i>How to divide by a compound number.</i> |
| | | 5. <i>How to find difference in time between dates</i> |

Measurements.

- | | | | | | | |
|------------------|---|---------------------------------|---|------------------------------|---|------------------------------|
| I. TERMS. | { | 1. <i>Dimensions.</i> | { | 13. <i>A square.</i> | { | 24. <i>A trapezoid.</i> |
| | | 2. <i>A line.</i> | | 14. <i>Altitude of</i> | | 25. <i>Altitude of.</i> |
| | | 3. <i>A surface.</i> | | <i>parallelogram.</i> | | 26. <i>A circle.</i> |
| | | 4. <i>A body.</i> | | 15. <i>Diagonal of.</i> | | 27. <i>Circumference of.</i> |
| | | 5. <i>Extension.</i> | | 16. <i>Perimeter of.</i> | | 28. <i>Arc of.</i> |
| | | 6. <i>An angle.</i> | | 17. <i>A triangle.</i> | | 29. <i>Diameter of.</i> |
| | | 7. <i>A right angle.</i> | | 18. <i>A right-angled.</i> | | 30. <i>Radius of.</i> |
| | | 8. <i>An acute angle.</i> | | 19. <i>An obtuse-angled.</i> | | 31. <i>A rectangular</i> |
| | | 9. <i>An obtuse angle.</i> | | 20. <i>An acute-angled.</i> | | <i>solid.</i> |
| | | 10. <i>Perpendicular lines.</i> | | 21. <i>Base of triangle.</i> | | 32. <i>A cube.</i> |
| | | 11. <i>A parallelogram.</i> | | 22. <i>Vertex of.</i> | | 33. <i>Cubic contents or</i> |
| | | 12. <i>A rectangle.</i> | | 23. <i>Altitude of.</i> | | <i>volume.</i> |

- II. UNITS. {
1. *Standard units, table of.*
 2. *For measures of surface.* {
 - a. The square foot.
A board foot.
 - b. The square yard.
 - c. The square.
 - d. A bunch of lath.
 3. *For measures of volume.* {
 - a. The cubic foot.
A timber foot.
 - b. The cubic yard.
 - c. The barrel.
 - d. The hogshead.
 - e. The perch.
 - f. A brick.
 4. *For farm products.* {
 - a. A bushel.
Stricken measure.
Heaped measure.
 - b. A ton of hay.
 5. *Allowances or deductions.* {
 - a. Materials.
 - b. Labor.
- III. IMPORTANT FACTS. {
1. *Units in area of a rectangle.*
 2. *Units in which dimensions are always expressed.*
 3. *Dimensions must have a common unit.*
 4. *Units in either dimension of a rectangle.*
 5. *Units in area of a parallelogram.*
 6. *Units in area of a trapezoid.*
 7. *Units in area of a circle.*
 8. *Units in volume of a rectangular solid.*
 9. *Units in one dimension of a rectangular solid.*
- IV. CASES AND RULES. {
1. *Rectangles and triangles.* {
 - a. Area of a rectangle.
 - b. Either dimension of a rectangle.
 - c. Area, base, and altitude of a triangle.
 - d. Area of a parallelogram.
 - e. Area of a trapezoid.
 2. *The circle.* {
 - a. Circumference or diameter.
For great accuracy.
 - b. Area.
 3. *Rectangular solids.* {
 - a. Cubic contents or volume.
 - b. One dimension.

Percentage.

A. Without Time as an Element.

I. TERMS.	1. <i>Per cent.</i>	20. <i>Customs or duties.</i>	38. <i>Premium.</i>
	2. <i>Percentage.</i>	21. <i>Imports.</i>	39. <i>Discount.</i>
	3. <i>The per cent.</i>	22. <i>A custom-house.</i>	40. <i>A stock-broker.</i>
	4. <i>The base.</i>	23. <i>A port of entry.</i>	41. <i>Brokerage.</i>
	5. <i>The percentage.</i>	24. <i>A tariff.</i>	42. <i>A partnership.</i>
	6. <i>The amount.</i>	25. <i>Ad valorem duties.</i>	43. <i>A firm or house.</i>
	7. <i>The difference.</i>	26. <i>Specific duties.</i>	44. <i>Partners.</i>
	8. <i>Profit.</i>	27. <i>Tare.</i>	Active.
	9. <i>Loss.</i>	28. <i>Leakage.</i>	Silent.
	10. <i>An agent.</i>	29. <i>Breakage.</i>	General.
	11. <i>A commission-merchant.</i>	30. <i>Gross weight.</i>	Special.
	12. <i>Commission.</i>	31. <i>Net weight.</i>	45. <i>Capital or stock.</i>
	13. <i>Insurance.</i>	32. <i>An invoice.</i>	46. <i>Resources.</i>
	14. <i>Valuation.</i>	33. <i>A manifest.</i>	47. <i>Liabilities.</i>
	15. <i>Premium.</i>	34. <i>Stock.</i>	48. <i>Net capital.</i>
	16. <i>A policy.</i>	35. <i>A share.</i>	49. <i>A deficit.</i>
	17. <i>Taxes.</i>	36. <i>Par value.</i>	Solvency.
	18. <i>A property tax.</i>	37. <i>Market value.</i>	Insolvency.
	19. <i>A poll tax.</i>	At par.	50. <i>A dividend.</i>
		Above par.	51. <i>An assessment.</i>
		Below par.	

- II. NOTATION. {
1. *Per cent written as a decimal.*
 2. *Per cent written as a fraction.*
 3. *The commercial sign.*

- III. IMPORTANT FACTS. {
1. *Of what factors the percentage is a product.*
 2. *Of what the per cent is a quotient.*
 3. *Of what the base is a quotient.*
 4. *Of what factors the amount is a product.*
 5. *Of what factors the difference is a product.*
 6. *How to determine a partner's share of a dividend or an assessment.*
 7. *Corresponding terms in multiplication and percentage.*

- IV. THE FIVE GENERAL CASES. {
1. *To find the percentage.*
 2. *To find the per cent.*
 3. *To find the base.*
 4. *To find the amount.*
 5. *To find the difference.*
- {
- a. Percentage and per cent given.
 - b. Amount and per cent given.
 - c. Difference and per cent given.

- V. SPECIAL APPLICATIONS
OF THE
FIVE GENERAL CASES.
- | | | |
|---------------------|---|---|
| 1. Profit and loss. | { | a. On money collected.
b. On money expended. |
| 2. Commission. . . | | |
| 3. Insurance. | | |
| 4. Taxes. | { | a. Ad valorem.
b. Specific. |
| 5. Duties. | | |
| 6. Stocks. | | |
| 7. Partnership. | | |

B. With Time as an Element.

- I. TERMS. { 1. Interest. | 3. Amount.
2. Principal. | 4. Rate of interest.
- II. IMPORTANT FACTS. { 1. Upon what the per cent, in interest, depends.
2. Corresponding terms in interest and percentage.
3. Of what three factors interest is a product.
- III. COMPUTATIONS. { 1. Cases. { a. Interest for years.
b. Interest for months.
c. Interest for days.
2. Rules. { a. Interest for 1 year.
b. Interest for 2 or more years.
c. Interest for any other time.
d. For amount.

SUPPLEMENT.

§ 1. METHODS OF PROOF.

1. The *fundamental rules of arithmetic* are addition, subtraction, multiplication, and division.

All arithmetical computations are performed by the use of one or more of these processes.

The methods of proof of the fundamental rules, here given, are based upon the following *truths*:

I. *The sum is not changed by changing the order in which the parts are added.*

II. *A whole equals the sum of all its parts.*

III. *The difference between one of two numbers and their sum equals the other number.*

IV. *The product is not changed by changing the order of the factors.*

V. *The product of two factors divided by either factor equals the other factor.*

VI. *The divisor and quotient are the factors of the dividend.*

2. TO PROVE ADDITION.

First Method.—*Add the given parts in reverse order.*

The two results must be alike. (See I.)

Second Method.—*Omit one or more of the parts, and to the sum of the remaining parts add the sum of the parts omitted.*

This result and the result first obtained must be alike. (See II.)

3. TO PROVE SUBTRACTION.

First Method.—*Add the subtrahend and remainder.*

The result must equal the minuend. (See II.)

Second Method.—*Subtract the remainder from the minuend.*

The result must equal the subtrahend. (See III.)

4. TO PROVE MULTIPLICATION.

First Method.—*Multiply the multiplier by the multiplicand.*

The two results must be alike. (See IV.)

Second Method.—*Divide the product by either factor.*

The result must equal the other factor. (See V.)

5. TO PROVE DIVISION.

First Method.—*Multiply the divisor and quotient together.*

The result must equal the dividend. (See VI.)

In integers and decimals, add any final remainder to the product.

Second Method.—*Divide the dividend by the quotient.*

The result must equal the divisor. (See V.)

In integers and decimals, subtract any final remainder from the dividend, before dividing.

PROBLEMS.

Add and prove

1. 2,416; 13,892; 937; 65,429; 182,705; and 89,076.

2. 95.73; 4.067; 238.4; 25.206; 317.0317; and 4,404.0404.

3. $\frac{3}{4}$, $\frac{5}{8}$, $\frac{13}{16}$, $\frac{31}{64}$, $\frac{11}{16}$, and $\frac{1}{2}$.

Subtract } 4. \$2,719.37 from \$21,050. | 6. 83.83 less 8.0383.
and prove } 5. 505,992 less 278,059. | 7. $\frac{321}{800} - \frac{27}{80}$.

Multiply } 8. 4,971 by 628. | 10. 23.4 times \$189.18 $\frac{3}{4}$.
and prove } 9. 32.07×5.213 . | 11. $\frac{237}{481} \times \frac{3152}{7440}$.

Divide and prove

12. 4,692 by 69. | 14. $24.952 \div 4.76$. | 16. \$518.70 by \$14.25.
13. 5,831 by 84. | 15. \$293.75 $\div 45\frac{3}{4}$. | 17. $3\frac{1}{4}$ by $\frac{4}{5}$.

§ 2. GENERAL PRINCIPLES OF DIVISION.

6. Any change in either dividend or divisor produces a change in the quotient.

1. *With a given divisor, the greater the dividend the greater the quotient; and the less the dividend the less the quotient.*

2. *With a given dividend, the greater the divisor the less the quotient; and the less the divisor the greater the quotient.*

7. The quotient of 72 divided by 12 is 6. Then

$$\begin{array}{cccc}
 \begin{array}{r} \underline{1} \\ 12 \overline{) 72 \times 2} \\ \underline{12} \end{array} &
 \begin{array}{r} \underline{2} \\ 12 \overline{) 72 \times 3} \\ \underline{18} \end{array} &
 \begin{array}{r} \underline{3} \\ 12 \overline{) 72 \div 2} \\ \underline{3} \end{array} &
 \begin{array}{r} \underline{4} \\ 12 \overline{) 72 \div 3} \\ \underline{2} \end{array}
 \end{array}
 \quad \text{Hence,}$$

*Multiplying the dividend multiplies the quotient; and
Dividing the dividend divides the quotient.*

$$\begin{array}{cccc}
 \begin{array}{r} \underline{1} \\ 12 \times 2 \overline{) 72} \\ \underline{3} \end{array} &
 \begin{array}{r} \underline{2} \\ 12 \times 3 \overline{) 72} \\ \underline{2} \end{array} &
 \begin{array}{r} \underline{3} \\ 12 \div 2 \overline{) 72} \\ \underline{12} \end{array} &
 \begin{array}{r} \underline{4} \\ 12 \div 3 \overline{) 72} \\ \underline{18} \end{array}
 \end{array}
 \quad \text{Hence,}$$

*Multiplying the divisor divides the quotient; and
Dividing the divisor multiplies the quotient.*

$$\begin{array}{cccc}
 \begin{array}{r} \underline{1} \\ 2 \times 12 \overline{) 2 \times 72} \\ \underline{6} \end{array} &
 \begin{array}{r} \underline{2} \\ 3 \times 12 \overline{) 3 \times 72} \\ \underline{6} \end{array} &
 \begin{array}{r} \underline{3} \\ \frac{1}{2} \text{ of } 12 \overline{) \frac{1}{2} \text{ of } 72} \\ \underline{6} \end{array} &
 \begin{array}{r} \underline{4} \\ \frac{1}{3} \text{ of } 12 \overline{) \frac{1}{3} \text{ of } 72} \\ \underline{6} \end{array}
 \end{array}
 \quad \text{Hence,}$$

Multiplying dividend and divisor by the same number does not change the quotient; and

Dividing dividend and divisor by the same number does not change the quotient.

8. GENERAL PRINCIPLES OF DIVISION.

I. *Multiplying the dividend or dividing the divisor multiplies the quotient.*

II. *Dividing the dividend or multiplying the divisor divides the quotient.*

III. *Multiplying or dividing both dividend and divisor by the same number does not change the quotient.*

§ 3. GENERAL PRINCIPLES OF FRACTIONS.

9. Any change in either term of a fraction produces a change in the value of the fraction.

1. With a given denominator, the greater the numerator the greater the value of the fraction; and the less the numerator the less the value of the fraction.

2. With a given numerator, the greater the denominator the less the value of the fraction; and the less the denominator the greater the value of the fraction.

10. The value of the fraction $\frac{1}{2}$ is $\frac{1}{2}$. Then

$$A. \quad \frac{\overset{1}{12} \times \overset{2}{2}}{\underset{2}{72} \times \underset{2}{2}} = \frac{2}{6} \quad \frac{\overset{2}{12} \times \overset{3}{3}}{\underset{3}{72} \times \underset{3}{3}} = \frac{3}{6} \quad \frac{\overset{3}{12} \div \overset{3}{3}}{\underset{3}{72} \div \overset{3}{3}} = \frac{1}{12} \quad \frac{\overset{4}{12} \div \overset{4}{4}}{\underset{4}{72} \div \overset{4}{4}} = \frac{1}{18} \quad \text{Hence,}$$

*Multiplying the numerator multiplies the fraction; and
Dividing the numerator divides the fraction.*

$$B. \quad \frac{\overset{1}{12} \times \overset{2}{2}}{\underset{2}{72} \times \overset{2}{2}} = \frac{1}{12} \quad \frac{\overset{1}{12} \times \overset{3}{3}}{\underset{3}{72} \times \overset{3}{3}} = \frac{1}{12} \quad \frac{\overset{1}{12} \div \overset{3}{3}}{\underset{3}{72} \div \overset{3}{3}} = \frac{1}{3} \quad \frac{\overset{1}{12} \div \overset{4}{4}}{\underset{4}{72} \div \overset{4}{4}} = \frac{1}{2} \quad \text{Hence,}$$

*Multiplying the denominator divides the fraction; and
Dividing the denominator multiplies the fraction.*

$$C. \quad \frac{\overset{1}{12} \times \overset{2}{2}}{\underset{2}{72} \times \overset{2}{2}} = \frac{1}{6} \quad \frac{\overset{2}{12} \times \overset{3}{3}}{\underset{3}{72} \times \overset{3}{3}} = \frac{1}{6} \quad \frac{\overset{3}{12} \div \overset{3}{3}}{\underset{3}{72} \div \overset{3}{3}} = \frac{1}{6} \quad \frac{\overset{4}{12} \div \overset{4}{4}}{\underset{4}{72} \div \overset{4}{4}} = \frac{1}{6} \quad \text{Hence,}$$

Multiplying both terms by the same number does not change the value of the fraction; and

Dividing both terms by the same number does not change the value of the fraction.

11. GENERAL PRINCIPLES OF FRACTIONS.

I. *Multiplying the numerator or dividing the denominator multiplies the fraction.*

II. *Dividing the numerator or multiplying the denominator divides the fraction.*

III. *Multiplying or dividing both terms by the same number does not change the value of the fraction.*

§ 4. SHORT METHODS OF COMPUTATION.

CASE I. The multiplier a composite number.

12. Ex. Multiply 83 by 35.

EXPLANATION.—Since 35 is 5 times 7, 35 times any number is 5 times 7 times that number. I therefore multiply 83 by 7 and the result by 5, and obtain 2,905, the required result. Hence,

PROCESS.

$$\begin{aligned} 35 &= 5 \times 7 \\ 83 \times 7 &= 581 \\ 581 \times 5 &= 2,905 \end{aligned}$$

RULE.

Multiply successively by any set of factors of the number.

PROBLEMS.

1. Multiply 4,285 by the factors of 72.

2. 42,196 by 108.

6. 30.54 by 42.

3. 805,061 by 252.

7. 500.05 by 5.6.

4, 5. 878 by 21, and by 99.

8. .00964 by .032.

CASE II. The multiplier an aliquot part.

13. An *aliquot part* of a number is any exact divisor of the number.

5, $3\frac{1}{2}$, $2\frac{1}{2}$, and 2 are aliquot parts of 10.

14. The *unit of an aliquot part* is the number divided to obtain the part.

100 is the unit of the aliquot parts 50, $33\frac{1}{3}$, 25, $16\frac{2}{3}$, $12\frac{1}{2}$, etc.

15. TABLE OF ALIQUOT PARTS.

Units.	1	10	100	1,000	2,000 lb.	1 ft. or 12 in.	1 doz. or 12	1 lb. or 16 oz.	1 A.
One half	$\frac{1}{2}$	5	50	500	1,000 lb.	6 in.	6	8 oz.	80 sq. rd.
One third	$\frac{1}{3}$	$3\frac{1}{3}$	$33\frac{1}{3}$	$333\frac{1}{3}$	$666\frac{2}{3}$ "	4 "	4		
One fourth	$\frac{1}{4}$	$2\frac{1}{2}$	25	250	500 "	3 "	3	4 "	40 "
One fifth	$\frac{1}{5}$	2	20	200	400 "				32 "
One sixth	$\frac{1}{6}$	$1\frac{2}{3}$	$16\frac{2}{3}$	$166\frac{2}{3}$	$333\frac{1}{3}$ "	2 "	2		
One eighth	$\frac{1}{8}$	$1\frac{1}{4}$	$12\frac{1}{2}$	125	250 "			2 "	20 "
One tenth	$\frac{1}{10}$	1	10	100	200 "				16 "
One twelfth etc.	$\frac{1}{12}$		$8\frac{1}{3}$	$83\frac{1}{3}$		1 "	1		

Since $\left\{ \begin{array}{l} 3\frac{1}{2} \text{ is } \frac{1}{2} \text{ of } 10, \\ 25 \text{ is } \frac{1}{4} \text{ of } 100, \\ 500 \text{ is } \frac{1}{2} \text{ of } 1,000, \end{array} \right\} \begin{array}{l} 3\frac{1}{2} \\ 25 \\ 500 \end{array}$ times any number is $\left\{ \begin{array}{l} \frac{1}{2} \text{ of } 10 \\ \frac{1}{4} \text{ of } 100 \\ \frac{1}{2} \text{ of } 1,000 \end{array} \right\}$ times that number.

Since $\left\{ \begin{array}{l} 8 \text{ qt. are } \frac{1}{4} \text{ bu.}, \\ 6 \text{ in. are } \frac{1}{2} \text{ ft.}, \\ 400 \text{ lb. are } \frac{1}{2} \text{ T.}, \end{array} \right\}$ the $\left\{ \begin{array}{l} 8 \text{ qt.} \\ 6 \text{ in.} \\ 400 \text{ lb.} \end{array} \right\}$ cost is $\left\{ \begin{array}{l} \frac{1}{4} \text{ of } \\ \frac{1}{2} \text{ of } \\ \frac{1}{2} \text{ of } \end{array} \right\}$ the $\left\{ \begin{array}{l} 1 \text{ bu.} \\ 1 \text{ ft.} \\ 1 \text{ T.} \end{array} \right\}$ cost.

Hence,

16. RULE.

Multiply by the unit of the aliquot part, and divide the product by the number of aliquot parts in the unit.

PROBLEMS.

What is the product of

- | | | |
|------------------------------|--------------------------------|----------------------------------|
| 1. $3\frac{1}{2}$ times 582? | 3. 491×500 ? | 5. $2.015 \times 2,500$? |
| 2. 25 times 1,735? | 4. $364 \times 1\frac{1}{2}$? | 6. $7.14 \times 16\frac{2}{3}$? |

How much must I pay

7. For $12\frac{1}{2}$ bu. of chestnuts, at \$3.25 a bushel? ($12\frac{1}{2} = \frac{1}{2}$ of 100)
8. For $83\frac{1}{2}$ A. of land, at \$75 an acre? ($83\frac{1}{2} = \frac{1}{2}$ of 1,000)
9. For 198 bar. of apples, at \$3.33 $\frac{1}{3}$ a barrel?
10. For 1 grt. gro. of clothes-pins, at $1\frac{1}{2}$ cents a dozen?
11. For 625 bu. of potatoes, at \$.75 per bushel?
12. For 376 bu. of corn, at \$1.12 $\frac{1}{2}$ a bushel?

CASE III. The multiplier 9, 99, or any number expressed by 9's.

$10-1=9$; $100-1=99$; and so on. Consequently, 10 times any number, less the number, is 9 times the number; 100 times any number, less the number, is 99 times the number; and so on. Hence,

17. RULE.

Annex as many 0's to the multiplicand as there are 9's in the multiplier, and subtract the multiplicand from this result.

PROBLEMS.

- | | |
|--|--------------------------|
| Multiply $\left\{ \begin{array}{l} 1. 7,496 \text{ by } 99. \\ 2. 6,842 \text{ by } 999. \\ 3. 16,971 \text{ by } 9,999. \end{array} \right\}$ | 4. 80,207 by 99,999. |
| | 5. 227,641 by 999,999. |
| | 6. 26,942,781 by 99,999. |

CASE IV. The divisor a composite number.

18. Ex. Divide 2,905 by 35.

PROCESS.

EXPLANATION.—Since 35 is 5 times 7, $\frac{1}{5}$ of any number is $\frac{1}{5}$ of $\frac{1}{7}$ of that number. I therefore divide 2,905 by 5 and the result by 7, and obtain 83, the required result. Hence,

$$\begin{aligned} 35 &= 5 \times 7 \\ 2,905 \div 5 &= 581 \\ 581 \div 7 &= 83 \end{aligned}$$

RULE.

Divide successively by any set of factors of the number.

PROBLEMS.

Divide $\left\{ \begin{array}{l} 1. 40,600 \text{ by the factors of } 56. \\ 2. 2,310 \text{ by } 35. \\ 3. 179,412 \text{ by } 48. \\ 4. 27,030 \text{ by } 5.4. \end{array} \right. \quad \left\{ \begin{array}{l} 5. 1,720.32 \text{ by } 168. \\ 6. 100.625 \text{ by } 1.25. \\ 7. 87,444 \text{ by } 2,520. \end{array} \right.$

CASE V. The divisor an aliquot part.

Since $\left\{ \begin{array}{l} 3\frac{1}{2} \text{ is } \frac{1}{2} \text{ of } 10, \\ 25 \text{ is } \frac{1}{4} \text{ of } 100, \\ 500 \text{ is } \frac{1}{2} \text{ of } 1,000, \end{array} \right\}$ any number $\left\{ \begin{array}{l} 3\frac{1}{2} \text{ 3 times} \\ 25 \text{ 4 times} \\ 500 \text{ 2 times} \end{array} \right\}$ as many $\left\{ \begin{array}{l} 10. \\ \text{times as } 100. \\ \text{it contains } 1,000. \end{array} \right.$

Since $\left\{ \begin{array}{l} 1 \text{ bu. is 4 times } 8 \text{ qt.}, \\ 1 \text{ doz. is 3 times } 4, \\ 1 \text{ T. is 5 times } 400 \text{ lb.}, \end{array} \right\}$ the $\left\{ \begin{array}{l} 1 \text{ bu. is 4 times } \\ 1 \text{ doz. is 3 times } \\ 1 \text{ T. is 5 times} \end{array} \right\}$ the $\left\{ \begin{array}{l} 8 \text{ qt.} \\ \text{cost } 4. \\ \text{of } 400 \text{ lb.} \end{array} \right.$

19. RULE.

Divide by the unit of the aliquot part, and multiply the quotient by the number of aliquot parts in the unit.

PROBLEMS.

What is the quotient of

1. $4,280 \div 2\frac{1}{2}?$ | 3. $66,000 \div 333\frac{1}{3}?$ | 5. $\$478.50 \div 12\frac{1}{2}?$
2. $13,450 \div 500?$ | 4. $119 \div 16\frac{2}{3}?$ | 6. $\$35.48 \div \$20?$

Find $\left\{ \begin{array}{l} 7. \text{ Of 1 box of oranges, at } \$56.75 \text{ for } 25 \text{ boxes.} \\ 8. \text{ Of 1 yard of muslin, at } \$1.40\frac{1}{2} \text{ for } 12\frac{1}{2} \text{ yards.} \\ 9. \text{ Of 1 ton of steel, at } \$8.12\frac{1}{2} \text{ for } 250 \text{ pounds.} \end{array} \right.$
the cost

10. $\$4.25$ } is the { yards of cloth, } at { $\$1.25?$
11. $\$13.18\frac{3}{4}$ } value of { pounds of butter, } at { $\$.20?$
12. $\$9,641$ } how many { barrels of beef, } at { $\$16.88\frac{1}{2}?$

§ 5. CONVERSE REDUCTIONS.

20. Converse operations are those arithmetical processes that are the reverse of each other.

a. Subtraction is the reverse of addition ; hence,
Addition and subtraction are converse operations.

b. Division is the reverse of multiplication ; hence,
Multiplication and division are converse operations.

CASE I. A decimal to a fraction.

21. Any decimal may be written in two forms.

7 tenths is .7 or $\frac{7}{10}$; 59 thousands is .059, or $\frac{59}{1000}$; 3 ten-thousandths is .0003, or $\frac{3}{10000}$.

In the decimal form, the unit is indicated by the position of the decimal point. In the fractional form, it is expressed by the denominator, which is 1 with as many ciphers annexed as there are decimal places in the decimal.

Ex. 1. Express .125 in fractional form.

PROCESS.

EXPLANATION.—I write the number without the decimal point for a numerator, and under it I write its denominator, 1,000.

$$.125 = \frac{125}{1000} = \frac{5}{40}$$

Ex. 2. Reduce .083 $\frac{1}{3}$ to the fractional form.

PROCESS.

$$.083\frac{1}{3} = \frac{83\frac{1}{3}}{1000} = \frac{250}{3000} = \frac{1}{12}$$

RULE.

Write the given number without the decimal point for a numerator, and under it write its denominator.

PROBLEMS.

- | | |
|---|----------------------------|
| 1. Reduce .375 to a fraction. | 4. .1625 = what fraction? |
| 2. Reduce .9125 to a fraction. | 5. .00064 = what fraction? |
| 3. Reduce .85 to a fraction. | 6. .06875 = what fraction? |
| 7. Reduce 18.75 to a mixed fractional number. | |
| 8. .00016 of a mile = what fractional part of a mile? | |
| 9. .02 $\frac{2}{3}$ of a week is what fractional part of a week? | |
| 10. Reduce \$.16 $\frac{2}{3}$ to the fraction of a dollar. | |